PERFECTED SYSTEM
LIFE
ASSURANCE.

IDEAL POLICY

to provide for Death Duties.

Maximum Insurance

at

Minimum

Cost

is given under the Perfected
Maximum Table.

Full particulars on application to

LEGAL & GENERAL

LIFE ASSURANCE SOCIETY.

ESTABLISHED 1836.

Total Assets - £10,600,000. Income, 1914 - £1,396,000.

LOANS.

These are granted in large or small amounts on Reversionary Interests of all kinds and other approved Securities and transactions will be completed with a minimum of delay.

HEAD OFFICE: 10, FLEET ST., LONDON, E.C.

The Solicitors' Journal

and Weekly Reporter.

(ESTABLISHED IN 1857.)

LONDON, AUGUST 14, 1915.

ANNUAL SUBSCRIPTION, WHICH MUST BE PAID IN ADVANCE:

£1 6s.; by Post, £1 8s.; Foreign, £1 10s. 4d.
HALF-YEARLY AND QUARTERLY SUBSCRIPTIONS IN PROPORTION.

• The Editor cannot undertake to return rejected contributions, and copies should be kept of all articles sent by writers who are not on the regular staff of the JOURNAL.
All letters intended for publication must be authenticated by the name

of the writer.

GENERAL HEADINGS.

CURRENT TOPICS	GARTER" POR A HOSPITAL 606
POLAND CRO	OBITUARY 696 LEGAL NEWS 696
AMERICAN WAR DOCUMENTS 690	WINDING-UP NOTICES 697
	CREDITORS' NOTICES
Tue Messerous Torony and 606	

Cases Reported this Week.

Croxon, Re. Ferrers v. Croxon	693
Flude (Lim.) v. Goldberg (Isaacs, Claimant)	691
Johnston v. Chestergate Hat Manufacturing Co. (Lim.)	692
"The Leon Blum"	692
Weber, Ex parte	692

Current Topics.

The National Register.

THE NATIONAL Registration Act, the text of which we published recently (ante, p. 670), is now in active operation, and we presume that the greater part of the population are trying to discover what they are good for outside their regular avocations. In commenting on the measure when it was introduced, we observed that it was a Socialistic endeavour which was too vast to materialize in a short space of time, even under the pressure of the present emergency; but no doubt national registration has 'caught on," and the result of the experiment will be watched with interest. We notice from the Times of Thursday that the apparently simple question whether a woman is married or single is already causing trouble, and it is, so it seems, hinted that inaccuracies in answering, which do not affect the main purpose of the register, will not be treated too severely. Perhaps, after all, there are objections to interference by the State in the private life of individuals, however good may be the object, and we shall not be surprised if the popularity of the register wears off. But we have no intention of prophesying. It is one of the experiments which the war has produced, and we may indulge the hope that the march of events will produce peace before its results are

The Blockade of Germany.

WE COMPLETE this week the summary of the various documents relating to the war which have passed between the United States and the Belligerent Powers. The outstanding points at present are, as between the United States and Germany, the sinking of The Lusitania and the conduct of the German submarine warfare in British waters; and as between the United States and Great Britain, the legality under International Law of the blockade of Germany established by the Order in Council of 11th March. The dispute with Germany awaits now a further communication to the United States from that country. With respect to the British blockade of Germany, Sir Edward Grey's Note of 23rd July is likely to rank as a document of supreme importance in the development of the law of Maritime Warfare. The United States have admitted that, in view of modern changes in naval war the old form of close blockade is obsolete, and no objection is raised to blockade by cruiser cordon, provided it obeys the accepted rules of blockade. The question, therefore, is what are the accepted rules. Strictly, these require that the blockade shall be limited to the ports and coasts of the enemy country, and that it shall not extend to neutral ports; but, under modern

conditions, a blockade so restricted cannot always be made effective. Sir Edward Grey argues that blockade is an admitted form of war, and that, as a matter of principle, it must be permissible to take such measures as shall render the blockade effective. This means that, where neutral ports are in easy communication with the enemy country, it is permissible to stop enemy traffic passing through the neutral ports, provided that there is no interference with the traffic really destined for the neutral country. That is an extension of the old practice of blockade, but it is an extension designed to make the blockade effective without injury to neutrals; in other words, it is an extension based upon and in accordance with the fundamental principle of blockade. This is Sir Edward Grey's argument, and he adds, as an inducement for the acquiescence of neutrals, the consideration that ships attempting to break this new blockade are not subjected to confiscation as under the old blockade, but only to diversion.

Enemy Traffic through Neutral Ports.

THE ARGUMENT which we have outlined above is not, indeed, in accordance with the views of some of the most eminent writers on International Maritime Law, and Sir EDWARD GREY admits as much in his Reply. It is based on the doctrine of continuous voyages, and this has been characterized as a novel invention and as a fiction. The term "fiction" in this connection is not a happy one, since, in fact, the doctrine rests on the quite sub-stantial ground that enemy traffic is not to be carried The neutral port is not itself through a neutral port. blockaded, but it is not allowed to be the means of the blockade being rendered futile. So far from the doctrine being founded on fiction, it looks at the real destination of the goods, and decides by that whether they are in fact being carried in breach of the blockade. And, whether the writers agree or not, the Government of the United States found itself compelled fifty years ago by the pressure of facts to make the extension of blockade on which Sir EDWARD GREY now relies. This was done by the Supreme Court of the United States in the case of The Springbok (72 U. S. Rep. 1), which sailed from London to Nassau in the Bahamas with a cargo, partly contraband, destined for the Confederate States, then under blockade. regards contraband different considerations arise, but the ground of confiscation of the cargo was that it was sent in breach of the blockade. "We do not," said Chase, C.J., in delivering the judgment of the Court, "now refer to the character of the cargo for the purpose of determining whether it was liable to condemnation as contraband, but for the purpose of ascertaining its real destination; for we repeat again, contraband or not, it could not be condemned if really destined for Nassau and not beyond; and contraband or not, it must be condemned if destined to any rebel port, for all rebel ports were under blockade." We have seen it intimated that in the United States The Springbok is not regarded as applicable to the procedure under the present Order in Council; but, so far as we can see, Sir EDWARD GREY is quite justified in relying on it, and in practice both the American and the British Government have adopted the principle that a blockade can be enforced by stopping enemy traffic through neutral ports, where this is necessary to make it effective. Since the discussion with America is proceeding on the basis of International Law, and Great Britain is, in effect, doing no more than follow American practice, we do not see how the United States can rebut Sir EDWARD GREY'S reply. any rate the next move will be awaited with interest.

Cotton as Contraband.

THE SUBJECT of the legality of the British blockade of Germany is intimately connected with the question of declaring cotton contraband. It is unfortunate that a part of the press and a section of the public should have devoted themselves to trying about this result. It is obviously a matter in which outside pressure on the Government can do no good, and may do harm. It is a complicated problem which is not to be solved

by rash assertions that every pound of cotton entering Germany means the death of a British soldier, and that if cotton had been declared contraband at the outset the war would by now have been over. This is on a par with the reasoning which in Germany justifies the sinking of The Lusitania because she had on board ammunition intended to be the death of German soldiers. The primary consideration is that Great Britain is pledged by past protests and by present assurances to keep cotton off the contraband list, and if it can be kept out of Germany by any other method, a declaration of contraband must be avoided. But if the blockade is legal, and can be maintained in the face of neutral opposition, then the case for declaring cotton contraband The Government appear to be right in saying that it is as effectively kept out of Germany by the blockade as it would be kept out if it were liable to be seized as contraband, In the unlikely event of the blockade having to be abandoned, the case for declaring cotton to be contraband would be strengthened, though even then an article of general use like cotton could not be put in the absolute contraband list without running counter to the persistent British attitude on the subject. At any rate the only safe course is to leave the matter to the skilled advisers of the Government. It has been remarked before now that the problems of capture, blockade and contraband are intimately connected, and that deficiencies in the contraband list naturally encourage an extension of the law of blockade (Law Quarterly Review, January, 1908, p. 75).

D

for fa

ra

hu Cl

scl th

re

th he

In

In

bu

he

19

he

to

WC

M

th

hu

th

80

ap

COL

ten sio Co the chi ent sul an car pro par dra leg by aut

Salvage and Requisitioned Tugs.

EVERY SHIPPING lawyer is familiar with section 557 of the Merchant Shipping Act of 1894, which forbids the institution of salvage claims by His Majesty's vessels, except with the written sanction of the Admiralty. The origin of this statutory provision is interesting. Where a salvor renders services to a ship in distress he is supposed to act as an agent of the ship's owners, either by express agreement or by custom, or in the absence of these, as an "agent of necessity"; and the salvage he claims is the quantum meruit of his services as agent. Now an implied contract of agency, like other implied contracts, can only come into existence when the salvor is under no legal duty to render the services given; for, if he is under any such legal duty, then there is no consideration moving from him to support the implied promise to pay reward. Hence the crew of the salved vessel cannot claim salvage (The Sappho, 1871, L. R. 3 P. C., at p. 694); nor can the pilot in the absence of special circumstances of danger, or of special bye-laws conferring a right to salvage. The same rule applied to all seamen upon the King's ships if it was part of their instructions to render help to vessels in distress; and in The Charlotte Wylie (1846, 2 Wm. Rob. 494), Dr. LUSHINGTON (at p. 497) expressed the ground for the rule in this way: "It is notorious that it forms part of the instructions of every one of His Majesty's vessels that they shall render assistance to British vessels in distress." And in such cases no salvage could be claimed. And similarly as to a vessel in the service of the Bombay Government (The Dalhousie, 1874, 1 P. D. 271, note). But under the converse rule that a King's ship cannot be arrested for services rendered to it, it would seem that ships hired by Government for transport can be arrested, not being King's ships; at least this has been done without any question of the Court's jurisdiction being raised (Marquis of Huntly, 1835, 3 Hag. Adm. 246). Where, however, the Admiralty requisition ships, as has been done in the present war, are such vessels His Majesty's ships, so as to be disentitled to salvage reward, or are they not? This question has recently come before BARGRAVE DEANE, J., in The Sarpen (Times, 16th July), a case of salvage by requisitioned tugs. The Court was hampered in deciding the point by not knowing the exact extent of the control over the tugs exercised by the Admiralty, but it appeared from the evidence that the masters of the tugs which rendered the salvage services had first asked and obtained permission of a Naval Commanding Officer before setting out to assist the defendant ship, and from this the Court inferred that they were in the sole employment of the Admiralty. That being so, in the absence of the Admiralty sanction, their claim had to be disallowed.

Divorce Court Discretion.

5

ring and

the

This

any

pard

The

past

tra-

ther

But

e of

and

it it

ould

ind.

red,

be

like

out

ect.

ked

and

and

ade

the

of

ten

ion

in

3T8.

of

is

ied

me

ler

en

ied

sel

at

m-

to

els

m.

he

nat

y's

nd rn-

he 208

nt

ast

6).

en

J.,

ed

ot

ed

he st

er iis of ty

by the respondent which entitles him or her to relief, such right is absolute unless the petitioner has himself or herself been guilty of miseonduct, but in that case it is only discretionary. case of a husband, this discretion is hardly ever exercised, because there is no economic pressure resulting from a wife's misconduct which impels her husband to live with another woman; whereas in the case of a deserted wife, such pressure often exists, and for this reason the discretion is frequently exercised in her favour. Two recent cases, however, afford illustrations of the rare cases in which the discretion is exercised in favour of a husband petitioner, and refused in the case of a wife. Clutterbuck v. Clutterbuck (Times, 29th July), a boy, who had left school last autumn to take a commission, met a woman older than himself and was induced to marry her clandestinely at a registry office; he was only 18 and, of course, misstated his age. This spring the woman went away with a former lover whose mistress she had been, and on learning her previous history the youth gave way to despair, in the course of which he committed adultery on two isolated occasions, though why this should be the result of despair we do not appreciate. In view of his youth and the shock occasioned to a mere boy by the sudden discovery of his wife's true character, Mr. Justice HORRIDGE exercised the discretion in his favour. In the other case, that of Goddard v. Goddard (Times, 31st July), a petitioning wife had been deserted by her husband in 1902, but succeeded with difficulty in earning a poor livelihood for herself and her children, and finally became housekeeper to the father of a warrant officer in the Navy. Three years later, in 1905, her master died, and, according to her own story, she then became the mistress of his son in order to keep a roof over her head. She now sought a divorce because her lover was willing to marry her. This case seems at first sight one of adultery occasioned by economic pressure, and we fancy that some judges would have exercised their discretion in the petitioner's favour. Mr. Justice HORRIDGE, however, attached great importance to the fact that the petitioner's fall had not been in 1902 when her husband left her penniless, but three years later, so that his desertion was not the immediate occasion of her misconduct. He therefore refused a divorce. It is a little difficult, however, to see why the date of adultery should affect the issue, if-as appears to be the case—the continuing desertion of the petitioner's husband left her as penniless in 1905 when she committed adultery, as she had been in 1902 when he abandoned her. Of course the whole subject of divorce-both the grounds of divorce and the exclusive jurisdiction of the High Court-is in a condition calling loudly for reform.

Dr. O'Dwyer, Roman Catholic Bishop of Limerick, has addressed a long letter to Mr. Redmond calling on him to support the Pope's proposal and to urge the British Government to take the first step towards the support of the Pontiff's appeal for establishing peace. "It is time," he continues, "to look facts in the face, and recent events show that all the belligerents, including Germany, have had a profound lesson in the terrible destruction of this colossal war and must long for some way out of it." It is especially ruinous to Ireland, and Mr. Redmond would be doing a service to the country and the whole world by exercising his influence with the Government in the interests of peace. Mr. Redmond has declined the suggestion.

Writing to the Times of 10th August on the subject of incomestay

Mr. Redmond has declined the suggestion.

Writing to the Times of 10th August on the subject of income-tax legislation, under date 2nd August, Mr. Bourchier F. Hawksley says:—
"We had it from the Prime Minister last week that legislation is contemplated relating to the income-tax, and we previously had his admission that the existing legislation on the subject is unintelligible. Concurrently with—or, better still, immediately in anticipation of—these extended income-tax provisions it is essential that the present chaos should be ended by codification of the existing Acts or their entire repeal and the passage of a new Act complete in itself. The subject is so technical and involved that the Parliamentary draftsmen and the Government law advisers will, I am sure, readily admit it can only be satisfactorily dealt with by those who have had extensive practical experience. I submit that the procedure which led to the passage of the Fines and Recoveries Act, 1833—a monument of good drafting—should be adopted, and that in anticipation of the proposed legislation counsel having the needed experience should be instructed by the income-tax authorities to prepare the contemplated Bill. These authorities will know who are the qualified counsel."

WHERE THE petitioner in a divorce suit proves wrong-doing German Legislation for the Occupied Territories of Russian Poland.

By CHARLES HENRY HUBERICH, of Berlin, Hamburg, and The Hague, Counsellor-at-Law of the United States Supreme Court Bar; and RICHARD KING, of London, Solicitor of the Supreme Court, England.

THE legislative enactments of the German authorities in the occupied territories of Russian Poland are published in a Bulletin of Laws with the title Verordnungsblatt der Kaiserlichen Deutschen Verwaltung in Polen, the first number of which appeared in April, 1915. The laws are published in German and Polish. Unless otherwise provided, a law becomes effective at the end of the third day from the date of its publication in the Verordnungs-blatt (a). The former laws of the territories remain in force, except in so far as they are modified by the enactments of the German authorities. The general character of the legislation is similar to that enacted for the occupied territories of Belgium (b).

Prohibition of Payments to Enemy Countries.—The Russian decree prohibiting payments of money or the transmission of securities, gold, platinum, and precious stones to Germany and Austria Hungary is declared inoperative (c).

All direct or indirect payments to persons, other than German subjects (d), resident in Great Britain, her colonies and oversess possessions (e), France, her colonies and protectorates, and Russia, are prohibited. Such portions of Russia as are in the occupation of German or Austro-Hungarian troops are exempted from the operation of the prohibition. The penalty imposed is imprisonment not exceeding three years, or a fine not exceeding Roubles 40,000, or both fine and imprisonment. Obligations now due, or hereafter becoming due, to natural or juristic persons within the above-mentioned territories are suspended from 31st July, 1914, and interest is not exigible. All legal consequences resulting from any non-performance between 31st July, 1914, and the date when the present ordinance came into effect are not regarded as having taken place. An assignee, who acquired title after 31st July, 1914, is in general in the same legal position as his assignor. But, if the assignee is resident in Germany (f), or in the occupied territories of Russian Poland, the provisions of the ordinance in reference to suspension become operative only from the date of coming into effect of the ordinance. Where the period of protest of a bill or che que has not expired, the protest is postponed for the period that the ordinance is in effect. A debtor may free himself by payment to the civil administration for the account of the creditor. The provisions of the ordinance do not apply to performance within the German-Empire or the occupied territories of Russian Poland in favour of branches, within Germany or the occupied territories of Russian Poland, of firms whose principal offices are within Great Britain, France or Russia (9).

Moratory Laws.—By an ordinance of 21st March, 1915, effective 1st April, 1915, the Russian moratorium was repealed. The new ordinance provides that in civil actions before the ordinary courts, the Court, on the application of the defendant, may suspend the execution of a judgment, provided that the financial circumstances of the defendant demand such suspension, and the creditor is not unduly prejudiced thereby. The Court may provide for suspension as to a part of the judgment. In every case, however, the transaction on which the judgment is based must be of a date prior to 31st July, 1914. The payment of interest is not affected. A debtor, on condition of acknowledging the validity of the claim, may institute proceedings against his creditor to secure an extension of payment for a period not exceeding three months.

By another ordinance of the same date, the period of performance of any act necessary to secure a right of recourse on a

⁽a) Ordinance of 21st March, 1915.
(b) See 59 SOLUTIORS JOURNAL, 186.
(c) Ordinance of 21st March, 1918.
(d) There is no reference to Austro-Hungarian and Turkish subjects.
(e) Protectorates are not mentioned.
(f) Note the absence of any mention of Austria-Hungary and Turkey
(g) See preceding note.

bill or cheque, if such period had not expired on 31st July, 1914, fare were no ground for shaking the rights of neutrals, which were

was extended to 31st May, 1915.

Transit Provisions.—An ordinance of 29th April, 1915, makes minute provision as to the formalities required to be observed in the transportation of persons and merchandise between the portions of Russia lying to the left of the Vistula and Germany.

American War Documents.

(Continued from page 679.)

The Sinking of the "Lusitania" (continued).-The collection of American War Documents which we have made the basis of the summary contained in the previous articles does not carry us beyond the second American Lusitania Note, but it will be convenient to continue the narrative, and we propose to summarize in this way from time to time any further documents of the same nature. The Lusitania controversy is still unsettled, and the second German Note was dated 8th July. It reasserted Germany's high regard for the principles of Since the treaty of friendship and commerce of 10th September, 1785, between Prussia and the United States, German and American statesmen had always stood together in the struggle for the freedom of the seas and for the protection of peaceable trade. Both had advocated the abolition of the right of capture at sea and the protection of the interests of neutrals. Germany had also been tenacious of the principle that war should be conducted against the armed and organized forces of an enemy country, but that the enemy civilian population must be spared as far as possible from the measures of war. The great thing was to maintain the freedom of the seas. The Note then recapitulated the British declaration of the North Sea as a war area and the interference with neutral ships going to and from Germany. put Germany to the choice of perishing from starvation with its women and children, or of relinquishing its independence. Submarine warfare had been adapted to meet this state of things. In the fight for existence which had been forced on Germany, it was the sacred duty of the Imperial Government to do all within its power to protect and save the lives of its German subjects. circumstances attending the sinking of The Lusitania were peculiar. She sank sooner than was expected, largely on account of the explosive materials on board, and if the passengers and crew had been allowed time to take to the boats this would have meant the certain destruction of the submarine. The German Government gave assurances that American ships would not be hindered in the prosecution of legitimate shipping, and that the lives of American citizens on neutral vessels would not be placed in jeopardy. An offer was made to allow free passage for American passenger steamers when made recognizable by special markings and when notified a reasonable time in advance; but it was hoped that they would be guaranteed "no contraband." But the German Government was unable to admit that American citizens could protect an enemy ship through the mere fact of their presence on board. The number of permitted passenger steamers might be increased by including other neutral steamers, and, if necessary, four enemy steamers under the American

The Third American Note-the reply to the above-was published on 23rd July, and stated that the German Note was "most unsatisfactory," because it failed to meet the real differences between the two Governments; though it was noted with satisfaction that the German Government recognized the principles that the high seas are free, that the character and cargo of a merchantman must first be ascertained before it can be lawfully seized or destroyed, and that the lives of non-combatants may in no case be put into jeopardy upless the vessel resists or seeks to escape after it has been summoned to submit to examination. But the United States Government was keenly disappointed that the German Government regarded itself as to a large degree exempted from these principles, even where neutral vessels were concerned, by what it believed to be the policy and practice of Great Britain as regards neutral commerce. That policy and practice were matters which the United States Government could only discuss with Great Britain. Illegal and inhuman acts, whether defensible or not against an enemy on the ground of his whether defensible or not against an enemy on the ground of inhumanity, were indefensible as regards neutrals, especially when they violated the right to life itself. "If a beligerent cannot retaliate against an enemy without injuring the lives of neutrals as well as their property, humanity as well as justice and due regard well as their property, numanity as wen as justice and due regard for the dignity of neutral Powers should dictate that the practice be discontinued. If persisted in, it would in such circumstances con-stitute an unpardonable offence against the sovereignty of the neutral nation affected." The new instrumentalities of naval war-

fare were no ground for shaking the rights of neutrals, which were based on principles, not upon expediency, "and principles are immutable." It is the duty of belligerents to find a way to adapt the new circumstances thereto. The Note asked again for a disavowal of the wanton act of the German commander in sinking The Lusitania, and for such reparation as was possible. The offer of safety for certain vessels was rejected, since its acceptance would imply acquiescence in illegal attack on others. The United States Government agreed with Germany as to the importance of maintaining the freedom of the seas. "The Government of the United States will continue to contend for that freedom from whatever quarter it is violated, without compromise and at any cost." The Note concluded:—"This [the scrupulous observance of neutral rights] is a critical matter. Friendship itself prompts it to say to the Imperial Government that repetition by the commanders of German naval vessels of acts in contravention of those rights must be regarded by the Government of the United States, when they affect American citizens, as deliberately unfriendly."

The British Justification of the Blockade of Germany.—The United States protest against the Order in Council of 11th March is summarized ante, p. 678. It was dated 30th March. The British Reply is dated 23rd July (Times, 5th August), but its publication was postponed pending some further correspondence to which we shall refer later. The British Reply is an argument that the measures announced in the Order in Council—that is, the prohibition of all traffic with Germany, whether direct (Clauses I and II.) or by way of neutral ports (Clauses III. and IV.)—"are not only reasonable and necessary in themselves, but constitute no more than an adaptation of the old principle of blockade to the peculiar circumstances with which we are confronted." A paragraph is interpolated as to the duty of the Allies to take every step in their power to overcome the common enemy on account of his "shocking violation of the recognized rules and principles of civilized warfare"; and reference is made to the atrocities in Belgium, the sinking of The Lusitania, and other matters. But this consideration, however strong morally from the Allies' point of view, is irrelevant to the legal argument. The question is as to the means which can legitimately be used to make a blockade effective. Must it be confined to the actual coast and ports of the enemy, or can it be extended to neutral ports with which he is in easy communication and through which he obtains his supplies?

Sir Edward Grey recognizes that the blockade under the Order in Council is an extension of the old practice of blockade, but he contends that a belligerent is entitled to make a blockade effective, and that the Order in Council only applies this principle to the actual circumstances. His Majesty's Government "are unable to admit that a belligerent violates any fundamental principle of International Law by applying a blockade in such a way as to cut off the enemy's commerce with foreign countries through neutral ports, if the circumstances render such an application of the principles of blockade the only means of making it effective." If Rotterdam and other ports adjacent to Germany are to remain absolutely open because they are neutral, the blockade of Germany A blockade limited to enemy ports would leave open routes by which every kind of German commerce could pass almost as through the ports in her own territory. Rotterdam is, indeed, the nearest outlet for some of the industrial districts of In other words, the geographical position of Germany and her vicinity to neutral ports with which she is connected by a network of railways and waterways, make it essential that there shall be some interference by Great Britain with these neutral ports if the blockade is to be effective. Sir EDWARD GREY contends that Great Britain is, according to the fundamental principles of blockade, entitled to make it effective, even at the expense of neutrals, provided the traffic which the neutral requires for its own purposes is not prejudiced; that is, the blockade must be limited to traffic for the purposes of the enemy. "If it be recognized that a blockade is in certain cases the appropriate method of interrupting the trade of an enemy country, and if the blockade can only become effective by extending it to enemy comprehensively breather than the blockade can be supposed to the company of the blockade can be supposed to the company of the merce passing through neutral ports, such an extension is defensible and in accordance with principles which have met with general acceptance." And Sir Edward Grey calls in aid the decision to this effect of the Supreme Court of the United States in the case of The Springbok (72 U.S. Rep. 1), which was seized on her voyage to the neutral British port of Nassau in the Bahamas. Her cargo, which was only partly contraband, was destined for the Confederate States and was condemned for breach of blockade. Sir EDWARD GREY admits that the correctness of this was denied by prominent international lawyers. "But the United States and the British Government took a broader view and looked below the surface at the underlying principles; and the Government of this country, whose nationals were the sufferers by the extension and develop-ment of the old methods of blockade made by the United States

St E cij so ru Ju to ci' w

pa to ca in cl G B si si

the be inj ble is

an no ble the

th th ur bl

re cu during the Civil War, abstained from all protest against the decisions"—for the case of The Springbok did not stand alone—" by

rere

are apt

ing

ffer

uld

tes inted

ver he

ral

to of

ey

ly

all

all

nd

on

he

m te

d h

g

F

which the ships and their cargoes were condemned. In the case of The Springbok, however, only the cargo was condemned. "What is really important," says Sir Edward Grey, in the general interest is that adaptation of the old rules should not be made unless they are consistent with the general principles upon which an admitted belligerent right is based. It is also essential that all unnecessary injury to neutrals should be avoided." He contends that the British blockade satisfies this latter requirement. The utmost possible care is being taken not to interfere with commerce genuinely destined for or proceeding from neutral countries; and the rule of confiscation, which was invariably applied in the old form of blockade, is relaxed, and ships and goods on their way to or from the blockaded area are not confiscated. Sir Edward claims that it is not correct to describe the not confiscated. Sir EDWARD claims that it is not correct to describe the blockade as embracing many neutral ports and coasts and as having the effect of barring access to them. If the attempt to distinguish between the commerce of neutral and enemy countries is successful "there will be no substantial interference with the trade of neutral ports, except in so far as they constitute ports of access to and exit from the enemy territory." And there is, it is also contended, no breach of rule 2 of the Declaration of Paris, which forbids the capture of enemy goods on neutral ships. No goods on neutral ships are detained merely as enemy goods; they are detained only as being of enemy origin or enemy destination, though the fact that they are enemy goods may be evidence of their enemy origin or destination. With respect to the United States' contention that neutral rights can only be limited by the recognized belligerent rights of capture and condemnation for unneutral service, for carriage of contraband, and for breach of blockade, Sir EDWARD GREY argues that these rights are not in practice either uniform or clearly determined; but, as regards blockade, the one principle which is fundamental and has obtained universal recognition is that, by means of blockade, a belligerent is entitled to

recognition is that, by means of blockade, a beingerent is entitled to cut off by effective means the sea-borne commerce of his enemy."

Just before the despatch of the above Reply of 23rd July to the United States there had been further Notes from the United States: one of 16th July, protesting against any decisions of the English Prize Court affecting American citizens based on the municipal law of England—that is, the Order in Council of 11th March so far as this is at variance with the established principles and rules governing neutral trade in time of war; and another of 17th July respecting The Neches, an American ship sailing from Rotterdam to the United States with a general cargo, the property of American She was detained in the Downs and brought to London, where the British authorities required the cargo to be discharged. This was done under Clause IV. of the Order in Council, on the ground that the goods came from an enemy country. The United States made an "insistent request" that the goods should be expeditiously released. This was answered in principle by the Reply of 23rd July which had been already prepared and which was accordingly sent; and in a special Reply of 30th July Sir EDWARD GREY pointed out that the German practice was to sink neutral as well as British merchant vessels without regard to the destination of the vessel, the destination or origin of the cargo, or the safety of passengers and crew; whereas the British Government had adhered to the rules of visit and search, and to the obligation to bring captures before a Prize Court. They thought it unreasonable that, in view of this, they "should be pressed to abandon the rights claimed in the British Note of 23rd July and to allow goods from Germany to pass freely through waters effectively patrolled by British ships of war." At the same time they offered to deal considerately with any case, including that of *The Neches*, in which special hardship might be inflicted on citizens of neutral countries.

A separate answer, dated 31st July, was sent to the American Note of 16th July on the possible variation between British munici-pal Prize Law and the rules of International Law. Sir EDWARD pal Prize Law and the rules of International Law. Sir Edward Grey pointed out that, under American as well as English Prize Law, Prize Courts are in the first instance subject to the instructions of their own Sovereign. In the absence of such instructions they have recourse to the principles of the law of nations; and he referred at length to the judgment of Lord Stowell in The Fox (Edw. 311), recently adopted by Evans, P., in The Zamora (ante, p. 614), the gist of which is that British Orders in Council are not to be expected to violate the law of nations-an argument which obviously begs the question. At the same time he made an offer that questions of alleged variance between the decisions of British Prize Courts and International Law should be subjected to review by an International Court of Review.

It is learned, says a Reuter's message from Washington, dated 10th August, that the negotiations begun by the Swedish Legation with a view to securing the co-operation of the United States in a concerted protest by neutrals against the British Order in Council have been vithout result, and that the Swedish Government has decided to continue its representations alone,

Reviews.

Defence of the Realm.

DEFENCE OF THE REALM ACTS AND REGULATIONS, PASSED AND MADE TO 31ST JULY, 1915. Edited by ALEXANDER PULLING, C.B., Barrister-at-Law. Frederick Atterbury, C.B., King's Printer. 1s. In the torrent of Emergency Legislation—Acts, Rules, Orders in Council and Proclamations—the King's printer has rendered invaluable assistance to the profession and the public by the issue of the successive volumes of the Manual dealing with this result of the war. These have hitherto been general, collecting all the various matter, and arranging, consolidating and indexing it, so as to make it readily available. We are aware of the value of the volumes from continual use. The latest volume—or, rather, volumes from continual use. The latest volume—or, rather, pamphlet—specializes in the Defence of the Realm legislation, which, so far as statute law is concerned, has been completed for the present by the Defence of the Realm (Amendment) No. 3 Act, 1915, passed on 19th May, a title which ingeniously conceals its real subject—State control of liquor. All the statutes, with the various regulations made under them, are collected and annotated, and their general scope is stated in an introductory note. The pamphlet should be in the hands of all who require to refer frequently to this body of legislation.

Books of the Week.

Reversionary Interests.-Legal Risks Incident to Investments in Reversionary Interests in Personality. By Andrew Henry Withers, Barrister-at-Law. With some Notes on the Actuarial Aspect of the Subject, by Robert Ruthven Th.t., F.I.A. (Reprinted from the "Post Magazine and Insurance Monitor.") Post Magazine Press. 2s.

The Law Magazine and Review.-Aug., 1915. Jordan & Sons (Limited). 5s.

CASES OF LAST SITTINGS Court of Appeal.

FLUDE (LIM.) v. GOLDBERG (ISAACS, Claimant). No. 2. 23rd July.

INTERPLEADER—PRACTICE—RIGHT OF CLAIMANT TO RELY ON A TITLE OTHER THAN THAT WHICH ISSUE WAS DIRECTED TO TRY—CLAIM TO EXCLUSIVE OWNERSHIP BY CLAIMANT—PROOF OF PART OWNERSHIP— VALIDITY.

Validity.

Validity.

On an interpleader issue the claimant claimed goods seized in execution by the execution creditors as his exclusive property. The jury found that they were the property of a partnership of which he was a member. The county court judge held that he must adjudicate upon the claim as made, and gave judgment for the execution creditors. A Divisional Court was of opinion that the question was not whether the goods were the claimant's absolutely, but whether they were his as against the execution creditors, and that, under these circumstances, they were, and that he was entitled to judgment.

Held, allowing the execution creditors' appeal, that the decision of the county court judge was right.

Decision of Divisional Court (59 Solicitors' Journal, 333; 1915, 2 K. B. 157) reversed.

2 K. B. 157) reversed.

Appeal by the plaintiffs from an order of the Divisional Court allowing an appeal by the claimant from a judgment of the judge at Leicester County Court. The plaintiffs, Flude (Limited), obtained judgment in an County Court. The plaintiffs, Flude (Limited), obtained judgment in an action against Goldberg, and execution was levied on goods at the business premises. The goods were claimed by Isaacs, who swore an affidavit that they were his sole property, and an interpleader issue was directed to try the validity of that claim. The issue was tried in the county court with a jury. They found that Isaacs and Goldberg were partners, and that the goods were the property of the partnership, and not of Isaacs alone. They arrived at this finding, notwithstanding that Isaacs insisted that there was no partnership. The county court judge held that he must adjudicate upon the claim as made, and as the claimant had failed to substantiate his claim to the sole ownership of the goods, he gave judgment for the execution creditors. The claimant appealed. The Divisional Court (Ridley and A. T. Lawrence, JJ.) held that the question was not whether the goods were the claimant's absothat the question was not whether the goods were the claimant's absolutely, but whether they were his as against the execution creditors, and that under these circumstances they were, and that he was entitled to judgment. The execution creditors appealed.

to judgment. The execution creditors appealed.

SWINFEN EADY, L.J., said that, in his opinion, the appeal must succeed. It was quite true that a claimant might have less than the sole property in goods which the execution creditors sought to seize, and this was valid as against their claim. That was the view taken by the Divisional Court. But the claimant here had not alleged any such limited right of property in the goods as the jury found that he had. He was bound by his particulars, in which he set forth that the goods were his, and his alone. On the findings of the jury (1) that the goods were not the goods of Isaacs alone, and (2) that the goods were the property of Goldberg and Isaacs as partners, the county court judge

decided that Isaacs had not made out his claim, and that, even if a claim by him as partner would otherwise be good as against the execu-tion creditors, he could not set up a partnership which he had deli-berately, both by his affidavit and also at the trial, sworn not to exist. In his lordship's opinion there was ample evidence on which the find-ings of the jury could be supported. He agreed with the county court judge, and this appeal would be allowed with costs.

PHILLIMORE and BANKES, L.JJ., gave judgment to the like effect. Order accordingly.—Counsel, for the appellants, G. Wightman Powers; for the respondent, H. J. Rowlands. Solicitors, Vizard & Co., for Owston, Dickinson, & Co., Leicester; A. de Frece, for J. J. Spencer,

Nottingham.

[Reported by Esseins Rais, Barrister-at-Law.]

"THE LEON BLUM." 15th and 16th July.

Admiralty—Salvage—Claim against Cargo—Agreement to Tow on the Terms of "No Cure, No Pay, No Salvage Charges"—Pro-tection of Seamen against Abandonment of Right of Salvage— Merchant Shipping Act, 1894 (57 & 58 Vict. c. 60), s. 156.

A contract was made between the owners of a tug and the owners of a vessel that the vessel should be towed on the terms of "no cure, no pay, no salvage charges." While the vessel was being towed she got into danger, and salvage services were rendered by the tug to the ship and cargo. The question having arisen whether or not the tug owners could cargo. In a question having arisen whether or not the tug owners count claim solvege remuneration from the cargo owners, the latter moved to have all proceedings stayed on the ground that, by the terms of the contract, no claim for salvage services could be maintained. The question was ordered to be tried as a point of law. The President held that the tug owners were not precluded from recovering salvage remuneration.

The Court of Appeal dismissed an appeal by the shipowners from

Decision of the President (reported 1915, P. 90) affirmed.

Appeal by shipowners from a decision of the President on the construction of an agreement raised by a motion to stay proceedings in an action by the tug owners claiming salvage remuneration from the defendants, the shipowners and parties interested in the cargo. In December, 1913, The Leon Blum, belonging to the port of Nantes, was on a voyage from Pisagua to Liverpool via Falmouth with a cargo of nitrate, and in tow from Falmouth of the plaintiffs' tug Vanquisher. When off the Formby lightship in charge of a pilot her position became critical, and but for the salvage services rendered her by the tug she would have grounded, and her cargo been lost. The plaintiffs, as the owners, master and crew of the tug, commenced an action against the owners of the cargo lately on board The Leon Blum, and the defendants, the Societé Nouvelle d'Armement, applied for an order that all further proceedings be stayed on the ground that the plaintiffs had contracted with them prior to the commencement of the tow (during which towage the salvage services, the subject matter of the action, were alleged to have been performed), on the terms of "no cure, no pay, no salvage services," and that the proceedings were a breach of that contract. Bargrave Deane, J., made no order on the motion except to reserve costs, but directed that the owners of the ship should be made parties, and deliver their defence, the point of law as to the construction of the contract to be first argued. Sir Samuel Evans, P., held that the question of law must be decided in favour of the tug owners, as they were not precluded from recovering salvage remuneration from the cargo owners by the terms of the towage contract. The defendants appealed.

SWINFEN EADY, L.J., said the Court had the assistance of nautical assessors in this case, and he was of opinion that the judgment of the President was right, and for the reasons which that learned judge gave

President was right, and for the reasons which that learned judge gave for his decision. The work was not done under the towage contract and the services were salvage services, and the plaintiffs could recover always remuneration in respect of the cargo against the cargo owners, who were no parties to the towage contract. The appeal failed. PHILLIMORE and BANKES gave judgment to the same effect. Order accordingly, with costs.—COUNSEL, for the appellants, Laing, K.C., A. R. Kennedy, and Darby; for the respondents, Bateson, K.C., Dunlop, and Dumas. SOLICITORS, Pritchard & Sons, for Simpson, North, Harley, & Co., Liverpool; Thomas Cooper & Co.

[Reported by Kaskink Ruin, Barrinforcat.Let 1]

[Reported by ERSEINE REID, Barrister-at-Law.]

Ex parte WEBER. No. 2. 23rd and 26th July.

INTERNATIONAL LAW-NATIONALITY-ALLEGED ALIEN ENEMY-ALLEGED RIGHT OF LAW-ABIDING RESIDENT IN ENGLAND TO KING'S PROTECTION -HABEAS CORPUS-REFUSAL OF WRIT.

The applicant for a writ of habeas corpus was born in Germany in The applicant for a writ of habeas corpus was born in Germany in January, 1883, and when about fifteen years of age went to South America. In 1901 he came to England, and he said that, ever since, he had resided here with his wife, who was a Dutch lady. On the outbreak of the war he was interned as an alien enemy. In support of the application he denied that he was an alien enemy, and alleged that he had no nationality. He gave evidence that by a German statute passed in 1870 Germans, who left the territory of the Confederation and resided threat the state was a winternuteful into fact law their mationality. abroad for ten years uninterruptedly, ipso facto lost their nationality. Evidence was also given that by a German statute passed in 1913 a percon who had lost his nationality might recover it, and, under certain conditions not applicable to the applicant, might be called upon to serve in the army. The Divisional Court refused application.

Held, without deciding whether an appeal lay to the Court of Appeal, that as the statute of 1913 shewed that by returning to Germany he

might claim, under certain conditions at any rate, to be repatriated, the writ had rightly been refused.

Application by way of appeal from the refusal of a Divisional Court to grant a writ of habeas corpus in the case of Antonius C. F. Weber,

Pattle on in Alett the Partie w 3

N

pe as of

ot

an as be

th

to

or

th ou th wi

th

£:

who was interned in the Isle of Man as an alien enemy.

Swinfen Eady, L.J., in giving judgment, said that the appellant had made an application for a rule to the Divisional Court, and it was refused. The facts were that the applicant was a German by birth, and was born at Neuwied on 30th January, 1883. He left Germany in August, 1898, so that he was not then sixteen, and went to South America, and, after residing there for between two and three years, came to England, and he said he had resided in London since 1901. In January, 1903, he married a Dutch lady, the widow of a Dutch gentleman, with three children, and there were two children of the marriage. His occupation had been that of confidential clerk and cashier to a firm whose head office was in Paris, and the head of the firm was a gentleman of French nationality, dealing in poultry. He disputed that he was an alien enemy, and contended that he had no nationality whatever. He said that, having resided all these years in England, he was entitled to the King's protection extended by the Sovereign to every person who lawfully resided within his realm, and that he, as such a person, had not been guilty of any failure of allegiance owned by him to the Sovereign, and was therefore entitled to who was interned in the Isle of Man as an alien enemy. giance owned by him to the Sovereign, and was therefore entitled to have the validity of the order under which he was interned considered by a court of justice. His counsel had contended that by two German Acts passed in 1870 and 1913 the applicant, until he was readmitted a German subject by licence from the Imperial Chancellor, had lost his rights of citizenship of every kind. He had been absent for more than ten years from the country of his birth, so that he had lost citizenship under the Act of 1870, and had passed the age of thirty-one, up to under the Act of 1870, and had passed the age of thirty-one, up to which age any German returning to the Fatherland was liable to military service. But it was quite manifest, when the provisions of the laws of 1870 and 1913 were compared, that the applicant had not entirely lost his German nationality for all purposes whatsoever. If he were to return to Germany and if, in the language of section 26 of the Act of 1913, he were to prove "that no blame attached to him the federal state to which he formerly belonged may not refuse to naturalize him." Apart altogether from the statutes relied on, he was not satisfied that the applicant had lost entirely his nationality of birth, and was not still an alien enemy. If he was, it was not disputed that there was ample authority for the order under which he had been interned. It would be sufficient for him to say, as the ground for dismissing the appeal, authority for the order under which he had been interned. It would be sufficient for him to say, as the ground for dismissing the appeal, that the applicant had failed to satisfy him that he had ceased to be of German nationality, and as a German subject he had now no right to resort to that Court. The application for the rule must be dismissed. Phillipmore and Bankes, L.J., gave judgment to the same effect, the former also holding that a man could not shake off his position as a sational of the country is which he was been either the country in the

national of the country in which he was born without acquiring the duties and responsibilities of being a national of some other country.—COUNSEL, T. Baty. SOLICITORS, Munton, Morris, King, Gavan Duffy,

[Reported by H. LANGFORD LEWIS, Barrister-at-Law.]

High Court—Chancery Division.

JOHNSTON v. CHESTERGATE HAT MANUFACTURING CO. (LIM.). Sargant, J. 2nd July.

COMPANY-MANAGER-PAYMENT OF COMMISSION TO-AGREEMENT FOR PERCENTAGE ON ANNUAL NET PROFITS—PRIOR DEDUCTION OF INCOME TAX—CERTIFICATE OF AUDITORS—CONCLUSIVENESS OF—INCOME TAX Acr, 1842 (5 & 6 Vict., c. 35), s. 54.

Income tax is such part of the profits of a business as the revenue s entitled to take, and accordingly should not, in the absence of very special circumstances, be deducted before arriving at the net profits of the business, being itself a part of those profits.

Ashton Gas Co. v. Attorney-General (1906, A. C. 10) applied.

Where an auditor's certificate of the net profits of the company has been given on a wrong principle, it is not conclusive.

The plaintiff brought this action against the defendant company claiming a declaration that, upon the true construction of a certain agreement between himself and the company, the company was not entitled, in arriving at the amount of commission payable to him, to deduct from the net profits arrived at, in accordance with clause 2 of such agreement, any income tax paid or payable by the company under the Income Tax Act, 1842, and for payment to him of a certain sum, being the balance of commission due to him on that footing. The agreement provided for the determination of the employment by notice. agreement provided for the determination of the employment by notice. By clause 2, after providing for a fixed salary to the plaintiff, it proceeded as follows: "And in addition to such salary there shall be paid to the said James Johnston, at the end of the year 1900, and of every subsequent year of the continuance of this agreement, so soon as the profits for the year shall have been ascertained and certified by auditors of the company, a sum equal to one-third of the first £600 of the net profits (if any) of the company for the whole of such year, and also a sum equal to a fourth of the second £600 of such net profits (if any), and a further sum equal to one-sixth of all such net profits (if any) over and above the sum of £1,200 in the year. For the purposes of this clause the words 'net profits' shall be taken to mean the net sum available for dividends as certified by the auditors of the company

after payment of all salaries (including the said salary of the said James Johnston), rent, interest at the rate of 5 per cent. per annum upon capital, and after making such allowances for depreciation as the auditors of the company may advise." The company had, up to 1912, paid Johnston his commission on the net sum available for dividends after the deductions specified above, but without first deducting anything for income tax. It was alleged that the reason for this was that the income tax was paid by another company. They now paid him his commission on the lesser sum, after deduction of income tax, and the new auditors of the company had certified that such lesser sum was in fact the net profits, and the commission was calculated accordingly.

Also, the profit and loss account shewed "balance carried down" such lesser sum, and shewed the amount of income tax on the debit side of the account. It was contended for the plaintiff that by section 54 of the Income Tax Act, 1842, the estimate of the company's net profits was to be made "on the amount of the annual profits and gains" of the company "before any dividend shall have been made thereof" to the shareholders, the tax being computed on the three years' average. Profits were inclusive, not exclusive, of the amount claimed as tax, and Ashton Gas Co. v. Attorney-General (1906, A. C. 10) was relied on. For the company it was contended that the auditors' certificate was conclusive, and what was distributable as net profits was what was left after deducting tax; and Hodgkinson v. Fernie (1857, 3 C. B. N. S. 189) and Britteh Westinghouse Electric and Manufacturing Co. v. Underground Electric Railways Co. of London (1912, A. C. 673) were relied upon.

d

d

in

d

d

SARGANT, J., after stating the facts, said: In this case the auditors' certificate was, in my judgment, wrong in principle, and is not conclusive of the matter. I have come to the conclusion that the plaintiff is entitled to a declaration that the company was not entitled, in arriving at the amount of commission payable to him, to deduct from the net profits mentioned in clause 2 of the agreement the income tax payable by the company. I think the real principle is correctly stated by Buckley, J., in Attorney-General v. Ashton Gas Co. (1904, 2 Ch. 124), where he says "The income tax is part of the profits, namely, such part as the Revenue is entitled to take out of the profits. A sum which is a payable which have the profits are agreed on the profits. an expense which must be borne, whether profits are earned or not, may no doubt be deducted before arriving at profits. But a proportionate part of these profits payable to the Revenue is not a deduction before arriving at, but a part of the profits themselves." With this statement of the nature of income tax I entirely agree.—Counset, E. W. Martelli, K.C., and Henry Johnston; Mark Romer, K.C., and J. V. M. Holmes. SOLICITORS, Andrew, Wood, Purves, & Sutton, for William Johnston & Co., Stockport; Ingle, Holmes, Sons, & Pott. [Reported by L. M. Mar, Bareistr-at-Law.]

Re CROXON. FERRERS e. CROXON. Eve, J. 7th July.

WILL—ANNUITIES CHARGED ON SETTLED REAL AND PERSONAL ESTATE— DEFICIENCY OF INCOME—DEFICIENCY PAYABLE OUT OF CORPUS—

Where annuities are charged on settled real and personal estate, and the income is not enough to pay them in full, the deficiency must be paid out of corpus, and the tenant for life cannot be called upon to recoup the corpus out of future income.

Playfair v. Cooper (17 Beav. 187) followed.

By his will, made in 1896, the testator gave and devised the residue of his real and personal estate to trustees upon trust to pay three annuities, and, subject to these annuities, he directed his trustees to hold his real estate upon trust for his son for life, remainder to his sons hold his real estate upon trust for his son for life, remainder to his sons successively in tail male, remainders over; and as to the residue of his personal estate it was to be held upon the same trusts as the realty, or as nearly as the rules of law and equity would permit. The income of the estate proved insufficient to pay the annuities in full. In respect of one of the annuities a sum of £19 4s. 7d., and in respect of the other two annuities a sum of £32 3s. 10d., had been raised out of capital to make up the deficiency. In 1911 one of the annuitants died, and in consequence of her death and the recent sale of an unproductive and in consequence of her death and the recent sale of an unproductive asset and investment of the proceeds it was anticipated that there would be sufficient income forthcoming to keep down the continuing annuities and to leave a small annual surplus. This summons was taken out by the trustees asking whether the sums of £19 4s. 7d. and £32 3s. 10d.

the trustees asking whether the sums of £19 4s. 7d. and £32 3s. 10d. expended out of capital to make up the annuities, ought to be recouped to such capital out of income before any payment to the tenant for life, or how otherwise the income ought to be applied.

Eve, J.—The testator bequeathed three life annuities, charged upon the income and corpus of his residuary estate. The income has throughout been insufficient to keep down the annuities, but in consequence of the death of one of the annuitants in 1911, it is anticipated that there will now be forthcoming sufficient income to keep down the remaining annuities, and to leave a small annual surplus. The question is whether the surplus income which it is anticipated will be coming to the hands of the tenant for life ought to be applied in recouping to capital the sums of £19 4s. 7d. and £32 3s. 10d., or either of them. I think the £19 4s. 7d. is entirely covered by the decision in Playfair v. Cooper (17 Beav. 187). If I were to direct recoupment out of future income, I should be ignoring the fact that the annuity is charged upon capital as well as income. No doubt such a charge is primarily for the benefit should be ignoring the fact that the annuity is charged upon capital as well as income. No doubt such a charge is primarily for the benefit of the annuitant; but in adjusting the rights of the tenant for life and remaindermen, I do not think the Court can properly disregard the fact that the annuity is so charged; and I adopt the reasoning of the

LAW REVERSIONARY INTEREST SOCIETY.

No. 15, LINCOLN'S INN FIELDS, LONDON, W.C. ESTABLISHED 1862.

Capital Stock ... 0.00 Debenture Stock £331,130 Forms of Proposal and full information can be obtained at the Society's Offices
G. H. MAYNE, Secretary

Master of the Rolls in the case I have just mentioned, and hold that there is no right to have the £19 4s. 7d. recouped to capital out of future income. I think the same considerations apply to the £32 3s. 10d. raised in respect of the continuing annuities. I see no valid reason raised in respect of the continuing annuities. I see no valid reason why the life tenant should be ordered to forego future income to replace capital properly applied in the discharge of a liability imposed upon it. I think the proper course is to treat the annuities as payable annually on the anniversary of the death of the testator, and on each anniversary to apply income then available in keeping down the annuities are payable and the proper course in the proper course in the property of the death of the testator, and on each anniversary to apply income then available in keeping down the annuities are payable and the property of the property ties, and, if there is a deficiency, to make it up out of corpus, starting de novo for the next year, and without any right to resort to future income for recouping capital. That was the effect of the decision in Re Grant, Walker v. Martineau (52 L. J. Ch. 553), which I respectfully accept as good sense and good law.—Counsel, Austen Cartmell; J. E. Harman; A. B. Marten (for Gavin Simonds, serving with His Majesty's Forces). Solicitors, Paterson, Snow, & Burney, for Longueville & Co., Oswestry.

[Reported by S. R. WILLIAMS, Barrister-at-Law.]

New Orders, &c.

War Orders and Proclamations, &c.

The London Gazette of 6th August contains the following :-I. A notice, printed below, that an Order as to liquor control has been made under the Defence of the Realm Acts for the Liverpool and Mersey district area

2. A Notice to Mariners, dated 3rd August, relating to England, South Coast.

The London Gazette of 10th August contains the following:

3. A notice, printed below, that an Order as to liquor control has been made under the Defence of the Realm Acts for the areas of New-

port, Cardiff, and Barry.

4. An Order in Council, dated 2nd August, appointing a Royal Commission consisting of Lord Dunedin, Mr. H. E. Duke, K.C., M.P., Sir J. T. Woodhouse, Kt., Mr. E. C. de Peyer, Mr. Alexander Mackay, chartered accountant, Dundee, and Mr. J. M. MacLeed, chartered accountant, Glasgow, "to report what sums (in cases not otherwise provided for) ought in reason and fairness to be paid out of public funds to applicants who (not being subjects of an enemy State) are resident or carrying on business in the United Kingdom, in respect of direct and substantial loss incurred by them by reason of interference with their property or business in the United Kingdom through the exercise by the prescribed Government Authority of its powers under the Defence of the Realm (Amendment) (No. 3) Act, 1915." This creates a Commission in respect of losses due to the State control of liquor corresponding to that already existing for war compensation generally (ante, p. 400). The Order in Council expressly maintains all powers and privileges conferred on the Commissioners under the former Royal Commission. In addition it provides that the Commissioners may sit in two divisions, consisting of (1) Mr. Duke, Sir J. T. Woodhouse, and Mr. de Peyer; and (2) Lord Dunedin, Mr. Mackay, and Mr. MacLeod.

Defence of the Realm (Liquor Control).

APPLICATION OF THE REGULATIONS TO THE LIVERPOOL AND MERSEY DISTRICT AREA.

Notice is hereby given, that the Central Control Board (Liquor Traffic) have issued an Order, dated 5th August, 1915, made in pursuance of the powers conferred upon them by the Acts and Regula-tions relating to the Defence of the Realm.

The area to which this Order applies is the area comprised in the City of Liverpool, the County Boroughs of Birkenhead, Bootle and Wallasey, the Urban District of Ellesmere Port and Whitby, and the Petty Sessional Division of Wirral, in the County of Chester; and the Petty Sessional Divisions of Southport, Kirkdale, Ormskirk, and Prescot, in the County of Lancaster.

Copies of the above Order can be obtained on application to the

Secretary, Central Control Board (Liquor Traffic), Cecil Chambers, 76, Strand, London, W.C.

Defence of the Realm (Liquor Control).

APPLICATION OF THE REGULATIONS TO THE AREAS OF NEWPORT,

Notice is hereby given, that the Central Control Board (Liquor Traffic) have issued an Order, dated 7th August, 1915, made in pur-

suance of the powers conferred upon them by the Acts and Regulations relating to the Defence of the Realm.

The areas to which the Order applies are the areas within the cir-

cumferences of circles having respectively

(a) a radius of seven miles measured from the Town Hall, in the County Borough of Newport;

(b) a radius of eight miles measured from the City Hall, in the City of Cardiff;

(c) a radius of five miles measured from the Town Railway Station, in the Urban District of Barry, in the County of

Copies of the above Order can be obtained on application to the Secretary, Central Control Board (Liquor Traffic), Cecil Chambers, 76, Strand, London, W.C.

Street Collections.

REGULATIONS UNDER THE METROPOLITAN STREETS ACT, 1903.

In pursuance of the power conferred on me by Section 1 of the Metropolitan Streets Act, 1903, I hereby make the following Regulations to be observed by all persons within the general limits of the Metropolitan Streets Act, 1867, with respect to the places where and the conditions under which persons may collect money in any street for charitable or other purposes

No collection shall be made in any part of the carriage way of any street; nor shall any collection be made on the footway so as to

cause any obstruction thereof or any annoyance to foot passengers.

2. Not more than two persons shall act as collectors at the same collecting place, and they shall occupy a stationary position on the footway.

No collecting place shall be within 30 yards from any other collecting place,

 No person under the age of 16 shall act as a collector.
 No collector shall use a table for the purpose of any collection so as to cause actual or possible obstruction. No table used shall exceed 30 inches in length and 20 inches in width.

6. No collector shall use a box at the end of a pole intended to reach upper windows or the roofs of conveyances.

No collector shall be accompanied by any animal.

8. No collector shall importune any person to the annoyance of such

9. No collection shall be made for any charitable purpose without a permit from the Commissioner of Police, which permit shall be granted by the Commissioner if he be satisfied by the Certificate of an Advisory Committee (appointed by him and approved by the Secretary of State), or otherwise, that the collection is made in good faith, and solely for the purposes of the charity. Application for a permit should be made not later than the first day of the month preceding that

month in which it is proposed that the collection shall be held.

10. No collection shall be made by any paid collector.

Any person wilfully disregarding or refusing to conform to these Regulations is liable to a penalty not exceeding 40 shillings for each offence.

The general limits referred to are such parts of the Metropolis are enclosed in a circle of which the centre is Charing Cross, and the radii are six miles in length as measured in a straight line from

Charing Cross.

N.B.—Compliance with the above Regulations shall not exempt a person from proceedings under the Vagrancy Acts or other statutory provisions, or any bye-laws made by any Local Authorities.

E. R. Henry,

Commissioner of Police of the Metropolis.

I approve the foregoing Regulations, and the Regulations dated 30th March, 1910, are hereby cancelled.

JOHN SIMON, One of His Majesty's Principal Secretaries of State.

Home Office. 5th August, 1915.

The following are further Emergency Statutes (5 & 6 Geo. 5) :-

Execution of Trusts (War Facilities) Amendment Act, 1915.

CHAPTER 70. An Act to amend and extend the provisions of the Execution of Trusts (War Facilities) Act, 1914.

[29th July, 1915.

1. Powers of tenant for life under Settled Land Acts.]-A tenant for life or a person having the powers of a tenant for life within the meaning of the Settled Land Acts, 1882 to 1890, shall be deemed to be a trustee within the meaning of the Execution of Trusts (War Facilities) Act, 1914 [5 & 6 Geo. 5, c. 13] (hereinafter referred to as the principal Act) and accordingly may in pursuance of the principal Act by power of attorney delegate the exercise of all or any of his statutory powers under the Settled Land Acts, 1882 to 1890, and also all or any of the powers (if any) conferred upon him by the settlement in extension of such statutory powers: Provided that such delegation shall only be made to the trustees of the settlement for the purposes of the said Acts or to one or more of them.

2. Executors and administrators.]-For removing doubts it is hereby declared that an executor or administrator of a deceased person is, in relation to the administration of the estate of the deceased, a trustee within the meaning of the principal Act, and that he may appoint as his attorney his co-executor or co-administrator (if any), or any other person who would be capable of being appointed by a court of competent jurisdiction to be administrator with the will annexed or adminis-

Provided that for the purpose of this provision, a person shall not be deemed to be incapable of being appointed administrator by reason only that some other person would have, according to the law or practice of the court a price delay to be according to the law or practice of the court a price delay to be according to the law or practice of the court a price delay to be according to the law or practice of the court a price delay to be according to the law or practice of the court appears and the court and the court appears are provided as a procedure of the court and the court appears are provided as a procedure of the court and the court appears are provided as a procedure of the court and the court appears are considered.

tice of the court, a prior claim to be so appointed.

3. Revocation of powers of attorney.]—(1) In favour of any person dealing with the done of a power of attorney made under the principal Act or this Act, any act done or instrument executed by the cipal Act or this Act, any act done or instrument executed by the attorney shall, notwithstanding that the power has become revoked by the act of the donor of the power or by his death or otherwise, be as valid and effectual as if the donor of the power were alive and of sound mind and had himself done such act or executed such instrument, unless such person had actual notice of the revocation of the power or of the death or unsoundness of mind of the donor of the power before such act was done or deed executed.

(2) In favour of a person dealing with the attorney any such statutory declaration made by the attorney as is mentioned in subsection (4) of section one of the principal Act shall be conclusive

evidence of the facts therein declared.

4. Powers of trustees in case of death of infant engaged on war service.]—Where an infant who has been engaged on war service within the meaning of subsection (2) of section one of the principal Act, or who, having been abroad but not actually engaged on war service, has been for any reason connected with the present war unable to return from abroad to the United Kingdom, has died, all acts and instruments purporting to be done or executed on his behalf under the provisions of section sixty of the Settled Land Act, 1882, after the date of his death shall, in favour of any person who had not at the time the act was done or the instrument executed actual notice of the death,

be as valid and effectual as if such infant were still living.

5. Persons reported missing presumed to be alive. —A trustee or infant to whom the principal Act or this Act applies shall, for the purposes of those Acts, be presumed to remain alive until definite news of his death has been received or such death has been presumed by a court of competent jurisdiction, and the fact that he is reported "missing" or "missing and believed to be killed" shall not be construed as giving to persons having knowledge of such report actual notice of his death, although in fact it has occurred.

6. Short title and construction.)—This Act may be cited as the Execution of Trusts (War Facilities) Amendment Act, 1915, and shall be construed as one with the principal Act; and this Act and the principal Act may be cited together as the Execution of Trusts (War Facilities) Acts, 1914 and 1915.

Elections and Registration Act, 1915.

CHAPTER 76. An Act to postpone Elections of local authorities and other bodies and the preparation of the Parliamentary and Local Government Registers, and for purposes incidental thereto. [29th July, 1915.

Be it enacted, &c. :

 Postponement of local elections. I—(1) The next statutory elections of county and borough councillors, district councillors, guardians, and parish councillors shall be postponed for a year, and the term of office of the existing councillors and guardians shall accordingly be extended by one year.

by one year.

This provision shall apply only where the next statutory election would take place before the first day of July nineteen hundred and sixteen.

(2) Any casual vacancy, requiring to be filled by election, among the members of any county council, any borough council, any district council, any board of guardians, or any parish council shall, until a new register comes into force, instead of being filled by an election, be filled by means of the choice by the council or board of a person to fill the vacancy, and a councillor or guardian so choose shall hold office in the

means of the choice by the council or board of a person to fill the vacancy, and a councillor or guardian so chosen shall hold office in the same manner in all respects as if he had been elected to fill the vacancy. (3) The provisions of this section may be applied, if necessary, to the election, appointment or co-optation of the chairman, vice-chairman, elective auditors, or members of any kind of local or other body or committee thereof, by order of the Local Government Board as respects local bodies, and by order of the appropriate Government Danard means of the control of the appropriate Government Danard means of the control of the local bodies, and by order of the appropriate Government Department as respects any other bodies, and may be so applied with the necessary modifications and either generally as regards all bodies of any particular kind, or specially as regards any particular body or bodies. In the year nineteen hundred and sixteen the day of election of a chairman of a county council in England and Wales other than the London County Council shall be the day of the first ordinary quarterly meeting of that council after the eighth day of March in that year, and nothing in any Act of Parliament shall require the council to hold a meeting for the election of the chairman or of aldermen apart from other county busi-

(4) Any provisions of any Act or Order or regulations relating to any such councillors or guardians, or to any such chairman, vice-chairman, or member of a local or other body, shall be construed as if they were modified in such a manner as to give effect to the provisions of this section, and the Local Government Board as respects councillors,

August 14, 1915. THE SOLICITORS' JOURNAL & WEEKLY REPORTER. [Vol. 59.] 695

guardians, or local bodies, and the appropriate Government Department as respects any other bodies, if any question arises, may by Order specify the actual modification which is to be made in pursuance of ection.

(5) If any question arises as to the appropriate Government Department by which an Order should be made under this section, that question shall be determined by the Treasury, and their decision on the

matter shall be conclusive for all purposes,

(6) For the purposes of this section the expression "councillor" includes "alderman," the expression "borough" includes "metropolitan borough," the expression "statutory election" means an election to fill the place of councillors and guardians retiring on the expiration of their term of office, and the expression "existing councillors and guardians" means councillors and guardians who are in office at the time when the next retirement of councillors or guardians after the passing of this

Act would, but for this Act, have taken place.

2. Saving for the City of London.]—In the City of London this Act shall apply as regards elections to the Common Council, but in the case of a vacancy, casual or otherwise, occurring in the office of alderman or ward officer that vacancy shall be filled by election on the register

existing at the time of the passing of this Act,

This Act shall not apply to elections in Common Hall. 3. Postponement of registration.]—(1) The parliamentary and local government register of electors, or any register based on the same, in force at the time of the passing of this Act, shall remain in force until Parliament provides for special registers being made or otherwise directs, but in no case after the thirty-first day of December nineteen hundred and sixteen; and the provisions of the Acts relating to the registration of electors, so far as regards the preparation of the new registers in the present year, shall not as from the end of the thirty first day of July be carried into effect; and any appointments of revising barristers already made, and contracts already entered into for the purpose of the preparation of the registers in the present year are, so

far as respects that purpose, hereby annulled:

Provided that nothing in this Act shall prevent any payment being made to the overseers or any other officer or person in respect of work done under or in connection with the Acts relating to the registration of electors before the first day of August for the purpose of the pre-

paration of the registers in the present year.

(2) If any question arises as to any such payment or the apportionment thereof, or as to the effect of this section on any contract, that question shall be referred to the Local Government Board, and their

decision thereon shall be conclusive for all purposes :

Provided that the duty of certifying for payment of expenses certifiable by a revising barrister in relation to the preparation of the register in the present year, and the apportionment of such expenses, shall be performed by the Local Government Board or by some person appointed by them.

appointed by them.

4. Application to Scotland and Ireland.]—(1) In the application of this Act to Scotland, "the Secretary for Scotland" shall be substituted for "the Local Government Board," "town council" and "town councillors," shall be substituted for "borough councillors," respectively, and "municipal register" shall be substituted for "local government register of electors."

Nothing in section one of this Act shall operate to continue any councillor in the office of bailie beyond the date at which he would in

ordinary course have retired as a councillor.

(2) In the application of this Act to Ireland, "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Ireland" shall be substituted for "the Local Government Board for Irelan

Courts shall be held in Ireland by county court judges or in the county of Dublin or the county of the city of Dublin by revising barristers for the revision under the Juries (Ireland) Acts, 1871 to 1894, of jurors' lists in the present year, at such times (not later than the fifteenth day of November) and places as may be fixed by the Lord Chancellor of Ireland, notwithstanding that no courts are to be held in the present year for the revision of the register of parliamentary

5. Short title.]-This Act may be cited as the Elections and Regis-

tration Act, 1915.

Be it enacted, &c. :

CHAPTER 79.

Trading with the Enemy Amendment Act, 1915

An Act to amend the Trading with the Enemy Acts, 1915.

[29th July, 1915.

1. Payment of dividends, d.c., payable to enemy.]—(1) Section two of the Trading with the Enemy Amendment Act, 1914 [5 & 6 Geo. 5 c. 12] (hereinafter referred to as the principal Act), which relates to the payment to the custodian of dividends, interest, and profits payable to or for the benefit of enemies, shall extend to sums which, had a state of war not existed, would have been payable and paid in the United Kingdom to enemies. dom to enemies

(a) in respect of interest on securities issued by or on behalf of the Government or the Government of any of His Majesty's Dominions or any foreign Government, or by or on behalf of any corporation or any municipal or other authority whether within or

without the United Kingdom; and

(b) by way of payment off of any securities which have become repayable on maturity or by being drawn for payment or otherwise,

being such securities as aforesaid or securities issued by any company:

and in the case of such sums as aforesaid (other than sums in respect of the payment off of securities issued by a company) the duty of making payments to the Custodian and of requiring payments to be made to him and of furnishing him with particulars shall rest with the person, firm or company through whom the payments in the United Kingdom are made, and the said section shall apply accordingly, and as if for references therein to the date of the passing of the principal Act there were substituted references to the date of the passing of this Act,

(2) Where the Custodian is satisfied from returns made to him under ection three of the principal Act that any such securities as aforesaid (including securities issued by a company) are held by any person on behalf of an enemy, the Custodian may give notice thereof to the person, firm or company by or through whom any dividends, interest or bonus in respect of the securities or any sums by way of payment off of the securities are payable, and upon the receipt of such notice any dividends, interest or bonus payable in respect of, and any sums by way of payment off of, the securities to which the notice relates shall be paid to the Custodian in like manner as if the securities were held by an enemy.

(3) For the purposes of this section "securities" includes stock,

shares, annuities, bonds, debentures or debenture stock or other

2. Notification of bank balances, deposits, or debts due to enemies.]—
(1) Subsection (1) of section three of the principal Act, which requires returns to be made to the Custodian of property held or managed for or on behalf of enemies, shall apply to balances and deposits standing to the credit of enemies at any bank, and to debts to the amount of fifty

the credit of enemies at any bank, and to debts to the amount of lifty pounds or upwards, which are due, or which, had a state of war not existed, would have been due, to enemies, as if such bank or debtor were a person who held property on behalf of an enemy, and as if for references to the passing of the principal Act there were substituted references to the passing of this Act.

(2) The duty of making returns under the said subsection as so amended shall extend to companies as if the expression "person" included company, and if any company fails to comply with the provisions of that subsection as so amended every director, manager, secretary, or officer of the company who is knowingly a party to the detault shall, on summary conviction, be liable to a fine not exceeding one hundred pounds, or to imprisonment with or without hard labour one hundred pounds, or to imprisonment with or without hard labour for a term not exceeding six months, or to both such a fine and imprison-ment, and in addition to a further fine not exceeding fifty pounds for every day during which the default continues.

(3) The Custodian shall keep a register of all property returns whereof have been made to him under section three of the principal Act as amended by this section, and such register may be inspected by any person who appears to the Custodian to be interested as a creditor or

3. Invalidity of assignment of debts by enemies or transfers of shares in company, etc. - Sections six, seven, and eight of the principal Act shall apply as if the expression "enemy," where used in those sections, included any person or body of persons who is an enemy or treated as an enemy under any proclamations relating to trading with the enemy for the time being in force:

Provided that the said sections six and eight shall apply as respects persons who were not enemies, nor treated as enemies, under the pro-clamation in force on the nineteenth day of November nineteen hundred and fourteen, with the substitution of references to the nineteenth day of July nineteen hundred and fifteen for references to the said nine-teenth day of November, and of references to the date of the passing of this Act for references to the flate of the passing of the principal Act,

and except in cases where a licence has been duly granted exempting any particular transaction from the provisions of any of the said sections.

4. Limitation on powers of certain companies to commence proceedings.]—No action shall be brought or other proceedings commenced by a company the books and documents of which are liable to inspection under subsection (2) of section two of the Trading with the Enemy Act, 1914 [4 & 5 Geo. 5 c. 87], unless notice in writing has previously been given by the company to the Custodian of their intention.

5. Short title and construction. This Act may be cited as the Trading with the Enemy Amendment Act, 1915, and shall be construed as one with the principal Act; and the Trading with the Enemy Act, 1914, the Trading with the Enemy Act, 1914, and this Act shall be cited together as the Trading with the Enemy Acts, 1914

Control of Coal Exports.

The following official statement, says the Times, has been issued by

the Foreign Office :--Much unnecessary apprehension appears to have been caused by the publication in the supplement to the London Gazette of 30th July of an Order in Council to the effect that "on and after the 13th day of August, 1915, the exportation of 'coal (including anthracite and steam, gas, household, and all other kinds of coal) and coke be prohibited to all destinations abroad other than British possessions protectorates.'

The Secretary of State for Foreign Affairs desires to explain that this regulation is in itself in no way intended to alter the actual state of affairs with regard to the export of coal beyond the fact that licences will be required for coal exported to any place which is not a British coal trade for the purpose of maintaining a proper propor-

tion between home and foreign consumption.

The Times adds that it has already been pointed out in its columns that the Order in Council was clearly a result of the Bill limiting the price of coal in this country, and that, though there was no intention of restricting the reasonable requirements of the Allies, the Coal Export of restricting the reasonable requirements of the scenes to keep a supervising eye on the trade with them just as it had previously been watching the trade with neutrals. It was obvious that when a maximum price was in force in this country there would be a tendency, unless there was some safeguard, to export larger quantities to countries where no maximum price existed

The Munitions Tribunals.

A second general munitions tribunal, says the Times, sat in Glasgow on 5th August, to consider a complaint against twenty-four munition workers who were alleged to have gone on strike. Only eighteen men appeared, and several of them claimed that they were not engaged on war work. The complaint against two was withdrawn. The dispute arose over the wages question. The employers, Charles Glasgow & Co., coach builders, Paisley, claimed that theirs was a country shop and the wages country wages. Evidence for the men was that all the other employers in Paisley paid the Glasgow rate of wages. Their claim was arbitrated upon, but the employer refused to accept the arbitration, and, as the Board of Trade did not intervene, the men considered they were entitled to go on strike. The Court found the charge against six of the men "not proven." Ten were fined 5s. each, with the alternative of five days' imprisonment.

On the same day, at Jarrow Police Court, the Palmer Shipbuilding and Iron Co. (Limited), took proceedings for breach of contract against ten men who had absented themselves from work on 12th and 13th July. The men admitted not being at work, but said the damage claimed was too high. The firm asked for £4 damages, or £2 a shift. The defendants, counsel said, were engaged in preparing steel for A second general munitions tribunal, says the Times, sat in Glasgow

The defendants, counsel said, were engaged in preparing steel for making shells, and the stoppage of the work and the reduction of output was a very serious matter. On one of the days the mill was not put was a very serious matter. On one of the days the min was not actually stopped, as the firm got some casual labourers, but the output was not sufficient. The actual loss to the firm was greater than the sums claimed from the men. One of the men handed in a medical control of the charge against him was withdrawn. Of the certificate, and the charge against him was withdrawn. remainder, some were ordered to pay £4 and others £2 each.

Auctioneers' Gift of the "Star and Garter" for a Hospital.

The Auctioneers' and Estate Agents' Institute of the United Kingdom is about to present to the Queen the buildings and grounds at the summit of Richmond Hill, known as the "Star and Garter" Hotel, for the purpose of a hospital for paralysed and other permanently disabled soldiers, and it is her Majesty's intention to hand over the building to the British Red Cross Society.

The property, which cost over £80,000, is being purchased for £21,500. The President and Council, in an appeal for help, state that they feel that many would be glad to join in so good a work by some gift of real or personal property, or live or dead farming stock or agricultural product, which could be sold for the benefit of the fund, and the cultural product, which could be sold for the benefit of the fund, and the institute have consented to form the machinery for collecting and selling such gifts. Sir Howard Frank, 20, Hanover-square, W., is chairman of the joint executive committee, and Mr. Charles Harris, The Institute, 34, Russell-square, W.C., is secretary.

The necessary alterations, equipment, and maintenance, on the handing over of the building by the Queen, will be undertaken by the British Red Cross Society, and any sum received over and above the purchase money required will be given to the British Red Cross Society for the purpose. Extensive alterations to the main building are necessary.

for the purpose. Extensive alterations to the main building are necessary, but the annexe will be open in about three months.

Sir Frederick Treves, who has expressed hearty approval of the scheme, estimates that the ground floor of the building would accommodate 135 beds for the absolutely helpless, while the first floor could be given by the lighted way to be the scheme. be given up to disabled men able to walk; the remaining floors might be used for the staff and for special purposes. He also suggests a garden village with cottages and bungalows, and altogether nearly 200 helpless men could find a home in hotel and village.

The Local Government Board are said to have in contemplation, as a measure of national economy, the transference of the registration of births, deaths and marriages from the district registrars to the town clerks. This course, if adopted, would involve two interesting changes in social life and national administration. Civil marriages would be performed by town clerks at their offices; and the census would be taken by the borough councils, just as they are now making the National Register, under the superintendence of the Registrar-General.

Obituary. Mr. John Kemp Cooke.

We regret to announce that Major John Kemp Cooke, of Lidgate House, Winsford, Cheshire, died at the residence of his father, Mr. J. H. Cooke, Crossfield House, Winsford, on the 29th ult., age thirty-

The Cooke family have been practising in the town of Winsford ever since the year 1838. Major Cooke was admitted in 1903, and prior to that and during his articles he served with the Cheshire Imperial Yeomanry in the South African war. In that war he had his horse shot under him, a bullet went through his tunic and made two holes, but providentially he was not injured. He received the Law Society's medal for service in that war. He was also awarded the John Allington Hughes prize by the Chester and North Wales Law Society, because he had not a service in the service his feed received the Law Society. had passed in honours in his final examination.

Major Cooke took a most active interest in the promotion of the Major Cooke took a most active interest in the promotion of the Territorial Force, not only in his own town, but in the county, and prior to his death was successful in raising the 2/7th Cheshire Regt. to 800 strong. He was then promoted to the command of the 3/7th, which is still in process of formation. The enormous amount of work imposed upon him since the war seriously affected his health, so much so that he ought to have retired in December last, but, contrary to medical advice, he continued until March, when he was absolutely compelled to seek leave of absence. His brother, Capt. C. T. Cooke, also a solicitor, is serving with the Mediterranean Expeditionary Force, whilst another brother, Mr. Oswald Hayward Cooke, a member of the Bar, who came back from Rome to join the Inns of Court Volunteers, and so we second Lieut, with the 8th King's Own Yorkshire Light Infantry.

w Second Lieut, with the 8th King's Own Yorkshire Light Infantry. Major Cooke married, about three years ago, Miss Hilda Frances Shiers, of Alderley Edge, who, as his widow, mourns his loss. The burial took place at St. Chads Church, Over, on the 31st ult., in the family vault, with military honours, a large concurse of people testifying to their esteem of the work of the deceased. His father holds numerous county appointments in the town of Winsford, and has been in practice over forty-four years. Public references have been made several occasions to the valuable work which Major Cooke performed during his lifetime.

Mr. Hardy Vincent Jacobs.

Mr. Hardy Vincent Jacobs and his wife were drowned while bathing on Tuesday morning at Fistral Beach, Newquay, where they arrived on Monday evening. There was little wind at the time, but heavy on Monday evening. There was little wind at the time, but heavy Atlantic rollers. Both were apparently good swimmers, but suddenly Mrs. Jacobs was heard shouting for help, and Mr. Jacobs was seen to be in difficulties. A visitor went to the rescue, but was beaten back exhausted by the breakers. The bodies of the victims were swept out to sea, but the tide carried them in again, and for two hours three doctors laboured to restore animation, but without avail.

doctors laboured to restore animation, but without avail.

Mr. Hardy Jacobs, who had the degrees of B.A. and LL.B., was admitted in July, 1902. He was a partner in Jacobs & Greenwood, 10, New Broad-street, and was secretary of the Association of Average Adjusters. He was a younger brother of Mr. E. L. Jacobs, underwriter of the Alliance Assurance Company, and had attained a considerable reputation in his profession.

Legal News. Appointment.

The directors of the National Mutual Life Association of Australasia have elected Mr. R. C. Neserr to be Chairman of the Board for Great Britain, in succession to the late Mr. C. E. Bright, C.M.G. Mr. Nesbitt joined the Board in 1902. He was admitted a solicitor in 1822, and is the senior partner in Messrs. Wadeson & Malleson. He was elected to the Council of the Law Society in 1910, and has been a member of the Examination Committee since that date.

Information Required.

Re WILLIAM HENRY LYTHALL, deceased (recently of the firm of Lythall & Walters, auctioneers, Bingley Hall, Birmingham, and residing at 37, Frederick-road, Edgbaston). Any solicitor or other person having prepared or having knowledge of any will of the above deceased (who died on the 24th July, 1915) is requested to communicate with Messrs. Harding & Son, 32, Waterloo-street, Birmingham.

To Solicitors, Bankers and Others.—Any person concerned in the pre-paration or having the custody of the will of Lieutenant FREDERICK HOLMES (formerly of the Surveyor's Office, Leamington U.D. Coun-cil), recently killed in action, is requested to communicate with Cull & Brett, Solicitors, Cheadle, Stoke-on-Trent.

General.

It is stated that Lord Justice Bankes has been spending his vacation this week by acting as enumerator under the National Registration Act for a portion of his native parish of Northop, Flintshire.

The public are cautioned to be sure of obtaining the genuine "Oxford" Sectional Bookcase, as exhibited at "Ideal Homes" and The public are cautioned to be sure of obtaining the genuine "Oxford" Sectional Bookcase, as exhibited at "Ideal Homes" and other exhibitions, particulars of which may be obtained free from the sole inventors and manufacturers, William Baker & Co., Oxford. Avoid imitations, which, although similar in name and general appearance, are quite differently constructed, of inferior finish, and more expensive. The "Oxford" is only genuine when connected with the name of William Bakers & Co.—(Advt.)

Winding-up Notices.

JOINT STOOK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.-FRIDAY, Aug. 6. HATHOR STRAMSHIP CO, LTD. (IN LIQUIDATION).—Creditors are required, on or before Sept 30, to send their names and addresses, and the particulars of their debts or claims, to Messrs. Harry Burrell Gourlay and Alister Frederick Walker Gourlay, 33, Leadenhall

ss, injudators.

LUNDON ILLUSTRATED WEEKLY, LTD.—Creditors are required, on or before Aug 27, to send their names and addresses, with particulars of their debts or claims, to T. G. Smith, Graham House, 3, Tudor st, liquidator.

JOINT STOCK COMPANIES. LIMITED IN CHANCERY.

London Gazette-TUESDAY, Aug. 10

ARROFLAND CONSTRUCTION CO, LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before Sept 11, to send their names and addresses, and the particulars of their debts or claims, to William Weston Mitchell, 3, Central bldgs, Westminster, liquidator.

Westminster, liquidator.

BLACKPOOL CHRMAL LTD. (IM VOLUNTARY LIQUIDATION).—Creditors are required, on or before Aug 28, to send their names and addresses, and the particulars of their debts or claims, to Lewis Aspinall, 47, Talbot rd, Blackpool, liquidator.

BROGAN AND HORSMAN, LTD.—Creditors are required, on or before Sept 1, to send their names and addresses, and the particulars of their debts or claims, to Bray Lucas, 150, Chapetbown rd, Leeds, liquidator.

HUDSON & CO (CLOTHIERS), LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before Aug 25, to send their names and addresses, and the particulars of their debts or claims, to Mr Herbert William Bowler, 30, North John at, Liverpool, liquidator.

Inquinator.
SELICA MILLING CO, LTD. (IN LIQUIDATION).—Creditors are required, on or before Sept 18, to send their names and addresses, and the particulars of their debts or claims, to Edwin Hayes, 23, Basingball 81, liquidator.

Resolutions for Winding-up Voluntarily.

London Gazette.-FRIDAY, Aug 6.

William Boyle & Co, Ltd. William Boyle & Co, Ltd.
Beta Petroleum Syndicate, Ltd.
Société Du "Yaourt" D'Orient, Ltd.
Goid Reefe of Barima, Ltd.
London Illustrated Weekly, Ltd.
"Warwick" Steamship Co Ltd.
Baldur Engineering and Supply Co, Ltd.

Baldur Hogineering and Supply Co, Ltd.

Lendon Gasetts.

London Gasetts.

Todd and Cates, Ltd.

Alliance Bakeries & Dairies (Manchester), Ltd.

County Carlton Club (Grimsby) Ltd.

Boyce, Gilbert & Co, Ltd.

Royce, Gilbert & Co, Ltd.

London Gasetts.

South American Cable Co, Ltd.

Ship "Crocodile" Co, Ltd.

Association, Ltd.

Association, Ltd.

Asia Steamship Co, Ltd.

Hucknall Torkard Public Hall Co, Ltd. Ltd. County Carlton Club (Grimsby) Ltd. Bennett & Stone, Lt1. Royce, Glibert & Co, Ltd. Scott Bros (Yorkshire), Ltd.

J.'C. Silis & Sons, Ltd.
Rubber Planters' & Producers' Tyre Syndicate, Ltd.
Taylor, Wilson & Co, Ltd.
Groaterek Syndicate, Ltd.
E. & D. Maginnia, Ltd.
Standard Dairy Supply, Ltd.

Creditors' Notices.

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette. - TUESDAY, Aug 3.

ADAMES, WILLIAM GEORGE, Crowhurst rd, Brixton Sept 1 Warren & Warren, Great

James at
BAYLEY-WORTHINGTON, GIBBON, Balfour pl, Park in Sept 30 Brooks & Co, Man-

BERNCASTLE, EICHARD, Ladbroke gdns Sept 15 Kimber & Co, Old Jewry Calanan, Thomas, Plymouth Sept 1 Fripp & Spencer, Plymouth

CHAMBERS, ALBERT, Stalybridge, Licensed Victualler Aug 31 Knight, Manchester CLARK, FRANCIS MATTHEW, Grittenham, Brinkworth, Wilts, Farmer Aug 28 Wood &

CLARK, FRANCIS MATTHEW, OFHICEHBAIR, DYLINWOITH, WILLS, PARISE AUG.

Awdry, Chippenbain
COCKIN, KLI, Handaworth, Birningham Aug 31 Rankin & Miller, West Bromwich
EBELEWEITE, AMY LOUISA, Upper Clapton rd, Hackuey Sept 1 Gerrish & Foster,
College at
EVANS, ELIZABETH, Weston super Mare Sept 13 Collins & Simmons, Bath
FAITHFULL, ISABELLA INGLES, Albert st, Regent's Park Sept 3 Wills & Watts, High
Holbert

ALEXANDER JAMES, Seven Sisters rd, Holloway, Solicitor Sept 1 Gerrish &

Foster, College at
GIDLER, MART ELIZABETH. Excter Aug 17 James & Snow. Excter
GILLOR, JOHN, Blyth. Coll Trimmer Aug 25 Lynn & Co, Blyth
GLASS, WILLIAM, Wingate, Durham, Brick Manufacturer Aug 14 Nesbitt, Sunder-GLASS, WILLIAM, Wingate, Durham, Brick Manufacturer Aug 14 Nesbitt, Sunder-land HADDON-SHITH, EDITH JANE, Crowborough, Sussex Sept 29 Flower & Nussey, Mow-

bray House, Norfolk at Hall, John James, Templemore, Tipperary, Ireland Aug 31 Trinder & Co. Leaden-

hall at
HARRIEY, HARNAH MARIA, Moor Allerton, Leeds Oct 4 Brooke & Dyer, Leeds
HARRIEY, HARNAH MARIA, Moor Allerton, Leeds Oct 4 Brooke & Dyer, Leeds
HUNT, JOHN, Paddock Wood, Kent Aug 31 Freer & Brown, Tonbridge
HUNT, JOHN, Paddock Wood, Kent Aug 31 Freer & Brown, Tonbridge
IVENS, THOMAS EDWARD, Cortton rd, Ealing Sept 1 Morgan & Co, Old Broad at
KAY, MARGARET, Eastbourne Aug 14 Clayton & Gibson, Newcastle upon Tyne
KINGSFORD, JAMES HENRY, Wolverton gdns, Ealing Common Sept 1 Kingsford & Co,
Essay L.

Essex at MERITALE, ANNA WILHELMINA, Exeter Sept 10 Buckingham & Kinders'ey,

MORRIS, MARTHA ANN, Brighton rd, London Sept 6 Bramall & White, Leaden-

MUDD, MARTHA, Bowdon, Chester Aug 31 Dendy & Paterson, Manchester NESBITT, THOMAS ALEXANDER COCKBURN, Berwick upon Tweed, Draper Sept 8 Smith, Berwick upon Tweed PERRY, WILLIAM, Stradella rd, Herne Hill Aug 28 Cordwell, King's Bench walk,

Berwick upon Tweed
PERRY, WILLIAM, Stradella rd, Herne Hill Aug 25 Cordwell, King's Bench walk,
Temple
POWYS, Rev CHARLES RICHARD, Wallingford, Berks Sept 1 Franklin, Oxford
PRIOS, JAHES, Hunslet, Leeds, Carrier Aug 21 Willey, Leeds
RAMSDEN, ALLEN, Huddersfield, Joiner Sept 1 Sykes, Huddersfield
ROBERTS, JOSHUA, Siladen, Yorks Sept 15 Butterfield, Keighley
ROOD, GRORGE ALBERT, Bridport, Dorset, Manufacturer Sept 4 Roper, Bridport
ROYLE, MATTHEW, Wilmslow, Chester Sept 14 Scholes & Co, Manchester
SANFHER, RICHARD, South Shielis Aug 30 Moore & Armstrongs, South Shields
SCARBOROUGH, EMMA, Wanstead, Essex Sept 14 Hays & Co, Clement's in
SEABLE, JAMES, Carleton rd, Tufnell Park Sept 14 Thompson & Debenhams, Claremont sq.

mont sq mont sq sq mont sq so Wall & Son, Wigan SHAW, EUZABETH ANN, Birstal, Y rks Sopt S Radeliffe, Birstal, nr Leeds SHAW, EUZABETH ANN, Birstal, Y rks Sopt S Radeliffe, Birstal, nr Leeds SHAW, JOSEPH, Berry Brow, Huddersfield, Clogger Sopt 1 Sykes, Huddersfield SKEWES, EDWARD, Birchencliffe, Huddersfield, Mining Engineer Sept 1 Sykes, Huddersfield SKEWES, EDWARD, Birchencliffe, Huddersfield, Mining Engineer Sept 1 Sykes, Huddersfield

SMITH, GEORGE, Garton et, Wandsworth, Carman Sept 9 Burton & Son, Bank chmbrs, Blackfriars rd
SMITH, STEPHEN, Redcar, Pork Butcher Sept 16 Townsend & Bertrand Watson Stockton on Tees

Stockton on Tees
FARRHART, CHARLOTTE ALICE, Bidford pl. Russell sq. Sept 1 Norton, Grantham
STEPHENSON, JOHN, Scarborough Aug 31 Boyns, Harrow rd
STOREY, CHARLES JAMES, Coulsdon, Surrey Sept 1 Routh & Co, Southampton et,
Bloomsbury
THOMBON, JAMES, Huddersfield Sept 1 Sykes, Huddersfield
THOMBON, JAMES, Huddersfield Sept 1 Sykes, Huddersfield
THORBURN, ELEANON JEAN, Tuebrook, Liverpool Aug 31 Duncan & Co, Liverpool
WAGSTAFF, HORACE BUCKLEY, Sydney, New South Wales Sept 1 Grover & Co,
Manchester

WILLS, HERBERT McCLELLAN, Paignton, Davon Aug 31 Hext, Torquay

London Gazette.-FEIDAY, Aug. 6.

BAILEY, GEORGE EDWARD, Bognor, Provision Dealer Sept 20 Staffurth, Bognor BAKEE, FLORENCE ADELAIDE, Didsbury, Manchester Sept 14 Stubbs & Co, Man-

chester Garry, Hadden Sept 1 Saudor Sept 1 Saudor & C., Manchester Baldwirk, Mangaret, Fleetwood, Lancs Sept 1 Gaulter, Fleetwood Bass, William John, Barnard rd, Clapham Junetion Sept 22 Logette & Bonnett Lincoln's inn fields
BATET, FRANCIS, Newcastle upon Tyne, Steam Tug Owner Sept 18 Brown & Son, Newcastle upon Tyne
BENYON, Lieut Commander Godfrey Berkeley John, RN, late of HMS Good Hope
Sept 17 Stibbard & Co, Leadenhall &
BUGEREIDGE, HENRY BALDT, Walworth rd, Provision Merchant Sept 17 Smith &
Hudon, Fenchurch at

BUCKERIDOR, HENRY BALDY, Walworth rd, Provision Merchant Sept 17 Smith & Hudgon, Fenchurch at

CAMPBELL, Rt Hon Williaghby Merrik William, Baron Gwydyr, Ipswich Sanders, Stratford pl

"Banders, Stratford pl

"CHAMPNESS, FREDERICE, Southwark Bridge rd Sept 4 Russell, Bexley Heath

DEARLE, CATHERINE MARY, Canterbury Aug 20 Bickle, Plymouth

ELLIOTT, JOHN, Old Whitington, Derby Aug 31 Mather, Cheaterfield

FARE, GEORGE, Amersham, Bucks Sept 7 Francis & How, Amersham

FINLAY, Rev WILLIAM RUSSELL, Dorking, Surrey Sept 10 Bolten & Co, Temple gdns

GIBBS, EUSTACE LYLE, Tyntesfield, Somerset Sept 3 Upton & Co, Laurence Pountney

hill

hill GOWANS, WILLIAM, Pontefract, Yorks Sept 6 Martyn & Martyn, Temple gdns

THE LICENSES INSURANCE CORPORATION AND GUARANTEE FUND, LIMITED,

MOORGATE STREET, LONDON, E.C.

ESTABLISHED IN 1890.

LICENSES INSURANCE.

SPECIALISTS IN ALL LICENSING MATTERS. Upwards of 750 Appeals to Quarter Sessions have been conducted under the direction and supervision of the Corporation. Suitable Clauses for Insertion in Leases or Mortgages of Licensed Property, Settled by Counsel, will be sent on

POOLING INSURANCE.

The Corporation also insures risks in connection with FIRE, CONSEQUENTIAL LOSS, BURGLARY, WORKMEN'S COMPENSATION, FIDELITY GUARANTEE, THIRD PARTY, &o., under a perfected Profit-sharing system.

APPLY FOR PROSPECTUS





GREENSLADE, ELIZABETH, Tiverton, Devon Sept 1 Sparkes & Co, Exeter Happow, James /TROMAS, Kensington House, Kensington et Sept 17 Field & Co,

Linco'n's inn fields

HARDS, JOHN FRYDERICE STANLEY, East Sheen Sept 8 Phillips & Cummings,
Abchurch House, Sherborne in

HEBERDEN, Rev ERNEST ARTHUR, Hyde, Chester Aug 30 Broadsmith & Deuchar,

Manchester Hibbert, D. Ra Lettila, Estbourne Oct 1 Donaldson, Floomsbury nl Hubdis, Elizbeth Sarah, Southampton Sept 6 Fearon & Co. Victoria et, Westminster Hubler, Emily Annie Gertrude, Estcourt id, Fulham Sept 6 Cooney, North End

rd, West Kensington
JOHNSON, THOMAS WILDON, SEAVELEY, Nr KENDAI AND 21 Johnson, Liverphol
LEIGHTON-WARREN, Hoo, Dame ELEANOR LEICESTER, Tabley House, nr Knutsford,
Chester Aug 31 Sedgley & Co, Knutsford
STUARY-MACLARE, JOHN WALLACE HOZIER, St. Leonards on Sea Sept 29 Lee & Co,
The Sanctuary Westminster
MARSHAR-JOWNSHEND FERDINAND, Ch sterfield at, Mayfair Sept 4 Speechly & Co,

New aq
MURPHY, DANIEL DENNIS, Birkdale, Lanca Sept 8 Murphy & Son, Liverpool
NORMAN, DANIEL, Manchester Sept 11 Thompson, Stalybridge
PAREER-JENVIS, Col (HARLES EDWARD, Newcastle upon Tyne Dec 22 Leighton &
Sav-oy, Carev 8

Newark upon Trent PERET. WILLIAM ALEXANDER, Tronville rd, Clapham pk Sept 10 Boiton & Co, Temple gdv a

PILBEAM, CAROLINE, Cuckfield, Sussex Sept 7 Tatham & Co, Queen Victoria at PRICE, RICHARD, Liverpool Sept 30 McKenna, Liverpool PRING, JOHN SYDNEY BURNETT, Wolverhampton, Solicitor Sept 4 Hayward & Co,

PRING, JOHN STIPMER BUNNERY, N. Wolverhampton
RAPHAEL, ROSALIE, Warwick av, Maida Vale Sept 20 Gush & Co, Finsbury cir
REID, JOHN, Crawley Down, Sussex Sept 16 Lewis & Lewis, Ety pl
ROOTER, CHARLES, Hereford Sept 17 Humfrys & Ymnouds, Hereford
ROTHKRAM, JOHNER JOHN, Sheffield Sept 7 Smith & Co, Sheffield
SCOVELL, BARNAHAS, Carlabrooke, Isle of Wight Sept 4 Bailey, jun, Newport, Isle of

Wight SHAW, WARAH, Stock on on Tees Aug 31 Coh n. Stockton on Tees ST GEORGE, GUY STANIFORTH WENTIS, Dharmaala, india Sept 15 Greenwell & Co, Berners st STRONG, CATHERINE MANDER, Lammas Park id, Ealing Sept 7 Oldman & Co,

STRONG, CATHERINE MANDER, Lammas Park 14, Lammas Harcourt bidgs
Harcourt bidgs
WARREN, JOSEPH, and SARAH ELLEN WARREN, Edgbaston Birmingham Sept 25 Free-

man, Birmingham Wise, Charles, Trrowler, or Faversham Sept 10 Smith & Pavn, Faversham Wise, Charles, Trrowler, or Faversham Sept 10 Smith & Pavn, Faversham Wood, Caroline Mary, Potters, ury, Northampton Aug 24 Parrott & Son, Stony

London Gazette.-TUESDAY, Aug 10. ALDERSON, THOMAS DOLPHIN, Liverpool Sept 6 Rend ** Prown. Liverpool BENNETT, JOHN, Leeds, Fawnbroker Sept 1 Scott & Turnbull, Leeds BRAY, LUCY ALUCE, Edgbaston. Birmingham Sept 18 Wright & Marshall, Birmingham Bendorman, Nopelia Canolling, Lichfield Sept 18 Lowe & Co, Temple edns CAVE, MARY, Bradwell Manor, nr L chlade, Oxford Sept 6 Linne'l & Murphy, Carfax, Oxford CAVE, REBECCA, Maraton Oxford Sept 6 Linnell & Murphy, Carfax, Oxford COURTREY, WILLIAM REGISALD, Spars oft nr Winchester Sept 30 Warne

CONKESEY, WILLIAM RESINALD, Spars oft nr Winchester Sept 30 Warmer & Kirby Winchester
DAYER, Seav. ALLEN WILLIAM, Salford Sept 17 Cobbett & Co., Manchester
DAY, ALFRED, Hanging Heaton, nr Dewshury Sept 7 Chadwick & Co., Dewsbury
DAY, FLEZA, Ely, Cambridge Sept 12 Hall & Campbell Ely
EVERSFIELD, CHARLES CYELL, Horsham, Sams-x Sept 3 Young & Co. Hastings
FREGUSOS, JAMES RUSSELL, Bonneville gdns, Claph nm Park, Official Parliamentary Reporter Sept 10 Giles, Lambeth rd
FLOWER, ELIZABETH, Erdington, Birmingham Sept 18 Shirley & Co., Birmingham
FOENTH, NEIL, North st, Regent's Park, MYO Sept 20 Mote & Son, Gray's inn sq
HALLWORTH, JOSFHI, Manchester, Velveteen Manufacturer Sept 14 Jackson & Newton, Manchester
HALSTEAD, AGUR, Elland, Yorks Sept 10 Barber & Jessop, Bri house
HATTER, MALTER GRORGE SWEATMAN, Formosa at, Paddington, Fruiterer Sept 11
BOyns, Harrow rd
MALMBERG, SUSAN SHARP, Torquay Sept 30 Johnstone, Basinghall at
MANNINGTON, SUSAN, Eastb-urne Sept 26 Stapley, Rastbourne
McLaughtlis, Horenfy James, Cargate, Aldershot Sept 12 Phillips & Cummings, Abchurch
House, Sherborne In

House, Sherborne lu
MICHAEL, FLORENCE, Botherfield, Sussex Sept 18 Eatchelor & Batchelor, Outer Temple,

Strand
Strand
Strand
Moorhouse, Harriet, Kirkburton or Huddersfield Sept 10 Sykes, Huddersfield
Moorhouses, Carl Otto, Perry vale, Forest Hill, Wine Merchant Sept 20 Rehder &
Higgs, Mincing In
PERCY, JAMES, Faling Common, Middlx Sept 11 Bull & Bull, King et, PERCY, JAMES, Hammersmith

Hammeramith
PERRY, ELLER, Leamington Friors, Warwick Sept 20 Rowley & Co. Birmingham
PITT, WILLIAM, Sutton St. Michael, Horeford Sept 11 R & C B Masefield, Ledbury
READE, JAMES COLQUEOUR ERVELL, Stutton, Suffolk Sept 6 Mewbern & Co, Raymond
bidgs
RUSOOR, WILLIAM, Oxford st. Nov 3 Kennedy & Co, Russell sq
STOKES, LOUBE ELLER, Worflel', Salop Sept 30 Wansbroughs & Co, Bristol
THORNYON, WALTER ALFRED, Blatedown, Kidderminater Sept 25 Pickering & Crawley,

TURNACLIFFE, SARAH LOUISA, East Huddersfield, Plasterer Sept 10 Sykes, Hudders-

WEST, ELIKA. Southport Sept 7 Roberts, Liverpool YEATMAR, WILLIAM OLIVE, Grantham, Wine M. rehant Sept 18 White & Son, Grantham

Bankruptcy Notices.

London Gazette-FRIDAY, July 30. FIRST MEETINGS.

ARCHER, AMOS HESBY, Coventry, Baker Aug 9 at 2.15
Off Rec, 8 High st. Coventry, Baker Aug 9 at 2.15
BECKLEY, JOHN Salford, Physician Aug 6 at 3 Off Rec,
Brom st. Manchester
BURROWS, WILLIAM SELLARS,
BURROWS, and WILLIAM HINDE BURROWS Sheffield,
Tas Metchants Aug 6 at 12 Off Rec, Figtree In,
Sheffield

CARR, LALLIE, Curzon st, Mayfair Aug 10 at 1 Bank-

ruptop bldgs, Carey at

DE MEZA, BERTIE BENJAMIN, Queen's rd, Finshury pk,
Picture Theatre Proprietor Aug 10 at 12 Bankruptoy Picture Theatre Proprietor
bidgs, Carey st
BBURN, JESSIE, Tunbridge Wells Aug 6 at 230 Off
BBURN, JESSIE, Tunbridge Wells

Rec, 12A, Marlborough pl, Brighton GEORGE, PHILLIP ANDREW, Morrison, Swansca, Hatter Aug 7 at 11 Off Rec, Government bldge, St Mary st,

GILLARD, JOHN CHARLES, Cucklington, Somerset, Carpenter Aug 10 at 2 Off Rec's Office
GOODLIFFS, GEOR'E, We litgiogrough, Northampton,
Leather D. camer Aug 7 at 3 Off Rec, the Parels,

Leather D.esser Aug 7 at 3 Off Rec, I'be Parade, Northampton
HEDGES, ELVEN, Lis'e at, L. icester sq. Music Hall Artist Aug 11 at 11 Bankruptcy bidge, Carey at Marder, Harry, Nottingham Aug 7 at 11 Off Rec, 4, Castle p, Park at, Nottingham Aug 7 at 11 Off Rec, 4, Castle p, Park at, Nottingham Mober, Sarah Jane, Ystrad Mynich, Giam Aug 10 at 12 Off Rec County Court, Town Hall, Merthyr Tydfil PRIME, CHARLES, and EDWARD PRIME, Great Yarmouth, Butchers Aug 7 at 3 Off Rec, 8, King at, Nor wich STONE, HUGH ARTHUR LETHBRIDES, Bright on Aug 10 at at 2.30 Off Rec, 11A, Mariborough pl. Bright of TH MAS, Howard, Greete, Salop, Farmer Aug 6 a 2 Liou Hotel, Kid ierminster

WATTS, THOMAS, Hirwain, Brecknock, Licensed Victualier Aug 11 at 11.30 Off Bec, St Catherine's chmbrs, St Catherine st, Pontypridd

Amended Lordon Heattured for those published in the London Gazette of July 27:
COWAN, SAMUEL, R. voner ft av, Golders Green, Music Hall Artist (as previously gazetted)
MACLAGAN, JAMES, ERNEST GORDON HILLS, and EDWARD HERNY DIMGER, The Parade, Golder's Green, Art Furnishers (as previously gazetted)

ADJUDICATIONS.
BIRCH, JOSEPH FREDERICK, Accrington Blackburn Pet

BIRCH. JOSEPH FREDERICK, ACCINGO.

BIRCH. JOSEPH FREDERICK, ACCINGDO.

July 5 ord July 28

BLYFRE, HEBLEY. Mansfield, Notts, Builder Nottingham Pet July 26 Ord July 26

CLERMONS, GEORGE, Moorgate st, Stockbroker's Clerk High Coure Pet Feb 0 Ord July 27

COPCUTP, WILLIAM, Nottingham, Coal Miner Nottingham Pet July 26 Ord July 28

ECCLES, WILLIAM, Preston, Cotton Manufacturer Preston Pet July 8 Ord July 28

ECCLES, WILLIAM, Preston, Cotton Manufacturer Preston Pret July 8 Ord July 29

HAYES, EDWARD JOHN, Paulton, Somerset, Wheelwright Wells Pet July 28 Ord July 28

HEORES, ELVER, Lisle st, Leicester 26, Music Hall Artiste High Court Pet July 28 Ord July 28

HYCHEN, ALICE WELLERLEY, Kussington gdns 28, Baywader Brighton Pet June 26 Ord July 27

JORNSON CHARLES, Walsden, Lancs, Farmer Burnley Pet July 26 Ord July 27

LUFF, WILLIAM VICTOR, Great Ormond 21, Southampton row, Surveyor High Court Pet May 12 Ord July 27

PRIHAM-PALGRAYE, FREDERICK WILLIAM, Bloomsbury sq High Court Pet Feb 25 Ord July 28 RAYWORTH, WILLIAM JAMES, and ARTHUR RAYWORTH, Wombwell, Yorks, Picture Palace Proprietors Leeds Pet July 24 Ord July 24 Pospagass, John Sunderland, Confectioner, Sunderland

Wombwell, Yorks, Picture Palace Proprietors Leeds Pet July 24 Ord July 24 ROBERTSON, JOHN, Sunderland, Confectioner Sunderland Pet July 26 ROBERTSON, JOHN, Sunderland, Confectioner Sunderland Pet July 26 RYLAND, WALTER ERNEST, Birmingham, Printer Birmingham Pet June 30 Ord July 27 SEAMAN, ARTHUR WILLIAM, Middlesbrough, Hairdresser Middlesbrough Pet July 28 Ord July 29 STONE HIGH ARTHUR LETHINDER, Gren-file pl, South Kensington Brighton Pet June 22 Ord July 29 THOMAS, RICHARD, Lian wat, Denbighahira, Iron Found r Fortmadoe Pet July 26 Ord July 28 Landson Gazette.—TURBAN, Aug 3.

London Gazette.-TUESDAY, Aug 3. RECEIVING ORDERS.

ARONSON, ADOLPHUS, Warrington cres, Maida Vale, Mantle Manu'acturer High Court Pet July 30 Ord July 50 BECK, EMIL HARRY, Gresham rd, Brixton, Variety Artiste High Court Pet July 30 Ord July 30 BELL, JAMES, Newcastle-upon-Tyne, Publican Newcastle upon Tyne Pet June 15 Ord July 30 BERRISFORD, FANNY, Burslem Hanley Pet July 30 Ord July 30 July 30 Ord

July 30 CHERSEMAN, HENRY, Ludiesdown, Kent, Farm Bailiff Rochester Pet July 30 Ord July 30 CLIFFE, FREDERICK JAMES, Talke, Stoke on Trent Han-

CLIFFE, FREDERICK JAMES, Talke, Stoke on Trent Hanley Pet July 30 Ord July 30
CURZON, The Hon ASSHETON NATHANIEL, Queen's Gate
gdns High Court Pet May 7 Ord July 30
EDWARDS ADBLINE BEATRICK, Aberbage, cd, Mc.n Tredegar Pet July 39 Ord July 29
GRAHAM, ROBERT ERNEST, Thornton Henth, Surrey, Baker
High Court Pet July 2 Ord July 30
GUNTRIF, FRED EDWARD, Richmand, Surrey, Grocer
High Court Pet July 2 Ord July 30
HALL, John THOMAS, Coventry, Printer Coventry Pet
July 39 Ord July 30
HIGHLIFFE, FREDERICK JAMES, Foots Cray, Kent High
Court Pet June 30 Ord July 30
HIGHLIFFE, FREDERICK JAMES, Foots Cray, Kent High
COURT Pet June 30 Ord July 30
HOLLARD, WILLIAM, Beddome st, Walworth, Timber
Merchant High Court Pet July 30 Ord July 30
HUNTLET, EVELYB KINGSLEY, Jermyn st High Court
Pet April 28 Ord July 30
JOHNSON, J G, Morpeth mans High Court Pet July 1
Ord July 30

Ord July 30

JONES, WILLIAM OWEN, Chancery In, Solicitor High
Court Pet Jan 20 Ord July 10

LINCOLE, HERMINE, Blackley, Manchester Manchester
Pet July 29 Ord July 29

BADEER, CORNELUS WILLIAM, Giene don rd, Streatham
Wandaworth Pet Mar 10 Ord June 14

RUSHELL, ARTHUE BERNARD, Kilburn priory, Actor High
Court Pet July 30 Ord July 30

SILVERMAN, DAVID, Stockport, Cheshire, Travelling Draper
Stockport Pet July 14 Ord July 29

SPITTLE, GEORGE, Wolverhampton, Mechanic Wolverhampton Pet July 30

Ord July 30

Amended notice substituted for that published in the London Gezette of July 27: MOBEY, SARAH JARK, Ystradmynach, Glam Merthyr Tydfil Pet July 19 Ord July 23

FIRST MEETINGS BELL, JAMES, Newcastle upon Type, Publican Aug 11 at 11 Off R c, 30, Mosley st, Newcastle upon Type BIECH, JOSEPH FREDERICE, Accrington Aug 11 at 10.30 Off Rec, 13, Winchley st, Preston
BLITHE, HEDLEY, MARRIE d, Notta, Builder Aug 11 at 12 Off Rec, 4, Castle pl, Park st, Nottingham

COPCUTT, WILLIAM, Nottingham, Coal Miner Aug 11 at 11 Off Rec, 4, Castle pl, Park st, Nottingham EDMUNDS, JAMES, BONCHUTCH, Hants Aug 12 at 11 Off Rec, 98, High at, Newport, Ia e of Wight FLOWERS & Co., Gillingham, Kent, Florista Aug 12 at 12 9, King at, Maidstone

Rec. 98, High at, Nawport, Ia. e of Wight
FLOWERS & Co., Gillingham, Kent, Florists Aug 12 at 12
9, King at, Maidatone
GOTLEY GEORGE HENNIKER, West Ashby Vic rage, Lincoln
Aug 13 at 12.30 Off Rec, 10, Eank st, Lincoln
Aug 13 at 12.30 Off Rec, 10, Eank st, Lincoln
Aug 11 at 11.30 Off Rec, 26, Baidwin st, Bristol
HARDMAR, G D. Manchester, Company Direct r Aug 12
at 11.30 Off Rec, 19, Exchange st, Bolton
HARMER ARTHUR, Westow hill, Upper Norwood, Tailor
Aug 11 at 11 132, York rd, Westminster Bridge rd
JOHNSON, CHARLES, Waisdem, Lan. S, Farmer Aug 11 at 11 Off Rec, 13, Winckley st, Preston
LINCOLN, HERMINS, Blackley, Manchester Aug 11 at 3
Off Rec, Byrom at, Manchester
MOOER, BENJAMIS, Blackley, Manchester Aug 11 at 3.30 Exchange Hotel Nicholas st, Burniey
RADEER, CORNELIUS WILLIAM Gleneldon rd, Strea ham
Aug 12 at 3 132, York rd, Westminster Bridge rd
RAYWORTH, WILLIAM JAMES, and A:THUR RAYWORTH,
Wombwell, Yorka, Picture Palace Proprietors Aug
11 at 11 Off Rec, 24, Bond at, Leeds
RHODES, JOHN H, Finckheath, Kent, General Draper Aug
13 at 12.30 132, York rd, Westminster Bridge rd
SAMAN, ARTHUR WILLIAM, Mid-leebrough, Hairdress r
Aug 10 at 11.30 Off Rec, Court chmbrs, Albert rd
Middebrough
SPITILE, GEORGE, Wolverhampton, Mechanic Aug 13 at
12 Off Rec, 30, L'oldeid at, Wolverhampton
TYLER, ARTHUR OSMOND, Margate Aug 11 at 10.30 Off
Rec, 684, Castle st, Canterbury
WAATT, JOHN JACOB RIGHARD, Croydon, Butcher Aug 13
at 11 182, York rd, Westminster Bridge rd

ADJUDICATIONS.

ADJUDICATIONS.

ABRAHAMS, ALFRED ERNEST, Leicester aq, Music Hall
Artist High Court Pot Feb.1 Ord July 30
ARONSOS, ADOLPHUS, Warrington cres, Maida hill,
Mante Manufacturer High Court Pet July 30 Ord
July 30

July 30

BECK, EMIL HARRY, Gresham rd, Brixton, Variety Artiste
High Court Pet July 30 Ord July 30

BERRISPORD, FARMY, Burslem Banley Pet July 30 Ord

July 30

BUCKLEY, JOHN, Selford, Physician Salford Pet July 20
Ord July 29

CHERSEMAN, HENRY, Luddesdown, Kent, Farm Balliss
Rochester Pet July 30 Ord July 30

CLIPPE, FREDERICK JAMES, Faike, Stoke on Trent Hanley
Pet July 30 Ord July 30

DICHEGEN, JESSIE, Tunbridge Wells Tunbridge Wells
Pet July 23 Ord July 29

ELWARDS, ADELINE BEATRICE, Aberbargoed, Mon
Tridgar Pet July 39 Ord July 29

PRICE, MARGARET ELLEN, WILLIAM PRICE, and JOSEPH
WILSON PRICE, West Kirby, Chester, Fulld 7s Bfrkenbead Pet June 16 Ord July 29

ROGERS, HARRY, Manselton, Swads a, Builder Saanses

ROGERS, HARRY, Manselton, Swans a, Euilder Saanses Pet June 4 Ord July 30

RUSSELL, ARTHUR BERNARD, Kilburn priory, Actor High Court Pet July 30 Ord July 30 SPITTLE, GEORGE, Wolverhampton, Mechanic Wolverhampton Pet July 30 Ord July 30

Amended Notice substituted for that published in the London Gazette of July 27:

Moser, Sarah Jane, Ystradmynach, Giam Merthyr Tydfil Pet July 19 Ord July 23

